


## Content

Title :	Teacher Remuneration Act 
Date :	2015.06.10
Legislative :	Presidential Order Hua-Zong-Yi-Yi-Zi No. 10400067391 enacted and promulgated 10 June, 2015: Full text of 26 articles, with the date of effect to be determined by the Executive Yuan
Content :	<p><b>Article 1</b> Remuneration of teachers shall be effected in accordance with this Act.</p> <p><b>Article 2</b> Remuneration of teachers is divided into basic salary (plus any seniority salary), allowances, and bonuses.</p> <p><b>Article 3</b> In this Act "competent authority" refers to the following:</p> <ol style="list-style-type: none"> <li>1. For public educational institutions (a collective reference here to elementary schools, junior high schools, senior secondary schools, junior and tertiary colleges, and universities) <ol style="list-style-type: none"> <li>(1) the Ministry of Education for national educational institutions;</li> <li>(2) the municipal government for educational institutions established by a special municipality;</li> <li>(3) the county (or county-level city) government for educational institutions established by a county (or county-level city).</li> </ol> </li> <li>2. For private educational institutions: <ol style="list-style-type: none"> <li>(1) the Ministry of Education for a junior college, tertiary college, or university;</li> <li>(2) the municipal government for a senior secondary school located in a special municipality, and the Ministry of Education a senior secondary school located in a county (or county-level city). When a county (or county-level city) is re-designated into a different administrative division category or is merged with a special municipality , or with another county or county-level city, and the post-merger entity is a special municipality, the Ministry of Education will be the interim competent authority until the adjustment and transfer of education-related matters to the new special municipality is completed;</li> <li>(3) the municipal government, for elementary schools and junior high schools in a special municipality; the county (or county-level city) government for elementary schools and junior high schools in a county (or county-level city).</li> </ol> </li> </ol> <p><b>Article 4</b> Terms used in this Act are defined as follows:</p> <ol style="list-style-type: none"> <li>1. basic salary: refers to the basic pay that a teacher shall receive;</li> <li>2. seniority salary: refers to a salary higher than the maximum salary grade for basic</li> </ol>

salaries in a particular category;

3. salary grades: refers to the sequential grades into which basic salaries (seniority salaries) are divided;

4. salary points: refers to numerical units corresponding to basic salary (seniority salary) amounts;

5. allowances: refers to additional pay given as well as the basic salary (seniority salary) because of the type or nature of duties associated with a particular teaching position or its location;

6. salary payment (also referred to below as "salary" or "salary paid"): refers to the combination of basic salary (seniority salary) and any allowance(s) paid;

7. bonus: refers to a payment separately issued as a reward for teaching, research, counseling, and annual performance to enhance teachers' morale.

#### Article 5

This Act is applicable to full-time teachers on the establishment staff of public educational institutions and registered private educational institutions who have obtained qualifications to be a teacher in accordance with the law.

#### Article 6

Teachers' salary payments are calculated on a monthly basis, beginning from the date on which a teacher actually reports for duty and ending on the date on which that teacher actually leaves their position, and shall be paid monthly.

If a person has not worked for a full month, the amount of the salary payments referred to in the preceding paragraph is calculated based on the number of days they worked. The salary amount for each day is calculated by dividing the full monthly salary payment for the month by the number of days in that month. In the event of a teacher's death, however, a full month's salary payment will be made.

#### Article 7

The salary grade assigned to teachers at elementary schools, junior high schools, and senior secondary schools (hereunder abbreviated to "elementary and secondary school teachers") will be based on their education, experience, and seniority. The salary grade assigned to teachers at a junior college, tertiary college, or university will be based on their professional rank, education, experience, and seniority.

The salary grades for teachers are set out in Appendix 1.

The salary grade assigned to teachers at public educational institutions shall be determined by the competent authority, and when necessary, this may be delegated to the educational institution at which a teacher serves; private educational institutions shall determine the salary grade assigned to the teachers they employ.

#### Article 8

The starting salary grade of a newly appointed teacher is assigned in accordance with the following provisions:

1. The starting salary of elementary and secondary school teachers are assigned based on the teacher's formal academic credentials. The criteria for starting salaries are set out in Appendix 2.

2. The starting salary for a teacher at a junior college, tertiary college, or university will start at the lowest basic salary grade applicable to the professional rank of the position to which the teacher is appointed. A lecturer or assistant professor who has a doctorate may, however, be assigned a starting salary grade of 330 salary points.

If the teacher at a junior college, tertiary college, or university referred to in Subparagraph 2 of the preceding paragraph is qualified to be appointed to a position at a higher professional rank but is appointed to a position at a lower level, the teacher may be assigned the lowest basic salary grade applicable to the higher level position as their starting salary grade.

#### Article 9

The seniority that teachers at a public educational institution earned before their current appointment, working with a good performance record in any of the professional capacities indicated below, will be counted towards advancing their salary grade, based on the number of years of such prior work, to the maximum seniority salary applicable to the professional rank of the position to which they are appointed:

1. Seniority earned by a ranked or registered civil servants in a position at an equivalent level; or by other persons in a position for which special and selection qualification regulations apply when assessing their qualifications; or by employees of a public enterprise; government affairs personnel; the president or principal of a public or private educational institution; lecturers; teaching assistants; professional technicians; researchers; nursing teachers; athletics coaches; professional members of staff of public social education institutions; or researchers at a public academic research institution.

2. Their military seniority at an equivalent level of a military reservist who transfers to a teaching is taken into account.

3. The seniority of an elementary or secondary school teacher accumulated when they worked as a regular substitute teacher will be advanced one level for each instance of their substitute teaching periods of three months or more amounting to a cumulative total of one full year.

4. Work seniority in any other position which the Ministry of Education has recognized as being at an equivalent professional level.

The seniority that a teacher at a public junior college, tertiary college, or university earned before their current appointment working in a position at an equivalent professional level at a foreign or domestic private institution of reasonably large scale and of a similar nature, and having a good performance record, may be counted towards advancing their salary grade, based on the number of years of such prior work, and to the maximum seniority salary applicable to the professional rank of the position to which they are appointed.

The method of calculating the seniority referred to in Paragraph 1 will exclude any number of months less than 1 year, except when taking into account the prior work referred to in Subparagraph 3.

The regulations governing the calculation of the advances in salary grade based on seniority earned previously in a position of a similar nature and with a good performance record, and of an equivalent professional level referred to in Paragraphs 1 and 2 will be prescribed by the Ministry of Education.

Private educational institution may formulate their own provisions governing the seniority

earned by their teachers before they took up their current appointment within the scope stipulated in the preceding 4 paragraphs, taking into due consideration their financial circumstances and requirements.

#### Article 10

If an elementary or secondary school teacher receives approval based on educational requirements, from the school where they are working or from the competent authority during their term of employment to undertake further study or research of knowledge and skills related to their educational work, and if they subsequently obtain a higher level formal academic credential than they previously held, then their salary grade may be reassigned in accordance with the following provisions, taking their currently assigned salary grade as the basis level and up to a limit of the maximum basic salary for a teacher at their professional level:

1. The salary grade of a teacher who has graduated from a junior college, tertiary college, or university or holds an equivalent formal academic credential who obtains a master's degree will be advanced three grades; the salary grade of a teacher who directly proceeds to undertake advanced study and obtains a doctorate will be advanced five grades; the salary grade of a teacher holding a master's degree who obtains a doctorate, will be advanced two grades.

2. If a teacher's salary grade is advanced in accordance with the provisions of the preceding subparagraph and that results in their salary grade being lower than the starting salary grade specified in the salary grade criteria for the higher degree they have obtained, their salary grade will be further advanced to the appropriate grade for that higher academic credential.

If a teacher had already obtained a degree or had received written permission from the educational institution where they were working to undertake further study to obtain a degree before this Act took effect, the provisions that applied before this Act took effect may be applied to undertake reassignment of the teacher's salary grade.

#### Article 11

When a teacher at a public educational institution transfers to a teaching position at another, assigning them the same salary grade they had at the institution they transferred from will be approved. If their former salary grade was higher than the maximum seniority salary for the level of the position to which they are being appointed, they will be assigned a salary grade at the level of the maximum seniority salary for the professional level of the position. The extra amount that they cannot be paid in the position they are taking up will be held in reserve and released when the teacher is appointed to a position with a salary grade equivalent to that of their former more highly paid position.

When a teacher at a private educational institution transfers to a teaching position at a public educational institution, they will be assigned a salary grade in accordance with the following provisions:

1. A newly appointed elementary or secondary school teacher will be assigned a salary grade in accordance with the highest formal academic credential they hold when they are appointed, in accordance with the provisions of Article 8, Paragraph 1, Subparagraph 1, and their salary grade will be advanced in accordance with the provisions of Article 9, Paragraph 1, Subparagraphs 3 and 4. If the teacher has already obtained a higher degree,

their salary grade will be reassigned in accordance with the provisions of the preceding article.

2. The starting salary grade of a teacher at a junior college, tertiary college, or university will be assigned in accordance with the provisions of Article 8, Paragraph 1, Subparagraph 2, and Article 8, Paragraph 2, and their salary grade will be advanced in accordance with the provisions of Article 9, Paragraphs 1 to 4.

The starting salary grade of a teacher at a public or private educational institution who transfers to a teaching position at a private educational will be assigned in accordance with the provisions of Article 8, and their salary grade will be advanced in accordance with the provisions of Article 9, Paragraph 5. An elementary or secondary school teacher who has already obtained a higher degree will be assigned a new salary grade in accordance with the provisions of the preceding article.

#### Article 12

Promotion of the salary grade of any public secondary school teacher will be carried out in accordance with the Regulations Governing Teacher Performance Evaluation at the Public Senior Secondary School Level or Below.

The teaching, research, counseling, and service of a public tertiary school teacher who has served in their position for one full academic year will be assessed for that academic year by their school; based on the results of such assessments, the school may promote the teacher's base salary (or seniority salary) one grade, up to no higher than the highest seniority salary allowed for the professional level for which they were hired.

For teachers at private primary and secondary schools, methods for promotion in salary grades may be adopted by each school, in addition to performance evaluations and promotions following the model in the Regulations Governing Teacher Performance Evaluation at the Public Senior Secondary School Level or Below. Methods for promotion in salary grades for teachers at private tertiary schools may be adopted by each school following the model in the preceding paragraph.

#### Article 13

Allowances are categorized into three types:

1. Occupational allowances: Allowances offered to those serving concurrently in supervisory positions, serving as counselors, or responsible for special education.
2. Academic research allowances: Allowances offered to those who engage in pedagogical research or academic research.
3. Regional allowances: Allowances offered to those serving in remote or special districts.

#### Article 14

The conditions for payment of occupational allowances and the amounts of such allowances, for a public school teacher who concurrently serves in a supervisory position or a public primary or secondary school teacher serving as counselor or undertaking specific work related to special education, will be formulated by the Ministry of Education based on the level of the school, the organizational level, and the level of occupational duties and submitted to the Executive Yuan for ratification.

#### Article 15

Provisions governing the payment of academic research allowances to public school teachers are as follows:

1. Primary and secondary school teachers: To be paid according to the division of base salary into four grades.

2. Tertiary school teachers: To be paid according to the four grades of professor, associate professor, assistant professor, and lecturer.

The conditions under which the academic research allowances of the preceding paragraph are paid, and the amounts to be paid, will be separately formulated by the Ministry of Education and submitted to the Executive Yuan for ratification.

Article 16

The conditions under which regional allowances are paid to public school teachers, and the amounts to be paid, will be separately formulated by the Executive Yuan with reference to the place of service and related factors including geographical environment, transportation conditions, the associated degree of difficulty, and economic conditions.

Article 17

The provisions of the preceding 3 paragraphs apply mutatis mutandis to the payment of occupational allowances, academic research allowances, and regional allowances to private school teachers. The amounts of such allowances shall be made a part of teachers' employment contracts, and a private school may not change the amount of any such allowance except through agreement with the teacher. A teacher who is a member of a teachers' union may authorize the teachers' union as their representative in making such an agreement.

Article 18

The government may, in view of the condition of public finances, issue bonuses for public school teachers. Regulations governing the recipients of such bonuses and their types, conditions, and levels, except as otherwise provided by other laws and regulations, will be formulated by the Ministry of Education after consultation with other relevant agencies and submitted to the Executive Yuan for ratification.

Bonuses for private school teachers, in addition to issuance by the government in accordance with relevant regulations, may also be issued by a private school itself in view of the teaching work of a given teacher and the financial condition of the school. The recipients of such bonuses and their types, conditions, levels, and amounts will be determined by the school itself.

Article 19

When a teacher has been lawfully suspended, the teacher's base salary (or seniority salary) during the period of suspension and after their resumption of duties following extinguishment of the cause for suspension will be paid as provided in the Teachers Act. Upon the death of a teacher under suspension, any base salary (or seniority salary) not paid during the period of suspension may be paid in arrears, and may be collected by the person lawfully entitled to collect bereavement benefits.

When a teacher who has been suspended, dismissed, not had their contract renewed, or dismissed with severance has sought legal remedy, with the result that their return to employed status is confirmed, a payment shall be made in arrears of the base salary (or seniority salary) not issued during the period of suspension, dismissal, non-contract renewal, or dismissal with severance. When a teacher is missing, their base salary (or seniority salary) may be issued from the date on which they went missing until the final day

of the period prescribed under Article 8 of the Civil Code.

When a teacher is absent from their duties (or classes) or takes personal leave for longer than the allowable number of days, a calculation of time will be made in which any cumulative period of 8 hours will count as 1 day, and an amount of their salary will be deducted in accordance with the method of calculation under Article 6, paragraph 2 for the number of days of absence from their position or classes or for personal leave taken in excess of the prescribed number of days.

#### Article 20

To allow teachers a secure life, and to stimulate morale in teaching and work, the government may plan welfare measure for public school teachers in view of the condition of public finances.

Welfare measures and subsidies for private school teachers may be implemented by any private school in view of the school's financial condition.

#### Article 21

Except as otherwise provided by other law or regulation, provisions applicable to public school teachers will apply mutatis mutandis to public school principals, assistant teachers, technicians with rare specialties, professionals of social education institutions, and researchers serving at academic research institutes subordinated to competent authorities at any level.

#### Article 22

Except as otherwise provided by other law or regulation, the provisions of this Act apply mutatis mutandis with respect to the payment of salaries, assignment of salary grades, starting salary grades, advancement to higher salary grades, reassignment of salary grades, promotion in salary grades, and the payment of allowances for full-time teachers employed at military or police academies and correctional schools in accordance with the Teachers Act and the Act Governing the Appointment of Educators. Regulations applicable to public school teachers apply with respect to payment of their bonuses, welfare, and subsidies. Regulations applicable to public school teachers, except as otherwise provided by other law or regulation, apply mutatis mutandis to full-time assistant teachers at military academies. When the provisions of this Act are applied mutatis mutandis to military academies or correctional schools, the competent authority under whose jurisdiction they fall shall serve as the competent authority referred to in this act.

#### Article 23

When any of the following circumstances applies with respect to a private school and the school fails to effect improvement within a deadline imposed by the competent authority, the competent authority may impose an administrative fine of not less than NTD100,000 and not more than NTD500,000, and may impose a further fine for any subsequent instance of non-compliance until improvement is effected:

1. Violation of the provisions regarding the payment of salary payments under Article 6 or Article 19, paragraph 1 or 3.
2. Violation of the provisions of Article 7, paragraph 1 or 2 regarding assignment of salary grades, or of Article 10, paragraph 1 regarding reassignment of salary grades, or of Article 8, paragraph 1, subparagraph 1 or the main text of subparagraph 2 or of Article 11, paragraph 3

regarding starting salary grades or reassignment of salary grades.

3. Violation of the provisions of Article 12, paragraph 3 in which the salary grade promotion of a primary or secondary school teacher is not made following the model in the Regulations Governing Teacher Performance Evaluation at the Public Senior Secondary School Level or Below, or in which the salary grade promotion of a tertiary school teacher is not made following the model in paragraph 2 of the same article, under which the performance of a teacher is to be assessed each academic year or the teacher's base salary (or seniority salary) may be promoted one grade based on the results of the assessment.

4. Violation of the provisions of Article 17 regarding occupational allowances, academic research allowances, or regional allowances, or the failure to make the aforementioned allowance provisions part of a teacher's contract, or changing of the amount of any such allowance payment before reaching an agreement with the teacher.

The relevant provisions of the Private School Act may be concurrently applied to the circumstances set out in the preceding paragraph.

Article 24

When a private school fails to pay a teacher's salary in accordance with the employment contract, all directors of the incorporated foundation to which the school belongs shall bear joint and several liability with the school for the portion of salary not paid.

Article 25

The enforcement rules of this Act shall be adopted by the Ministry of Education.

Article 26

The date of enforcement of this Act shall be adopted by the Ministry of Education.

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Attachments : [Table of Teacher Salary Grades.docx](#)

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Data Source : Laws and Regulations Retrieving System