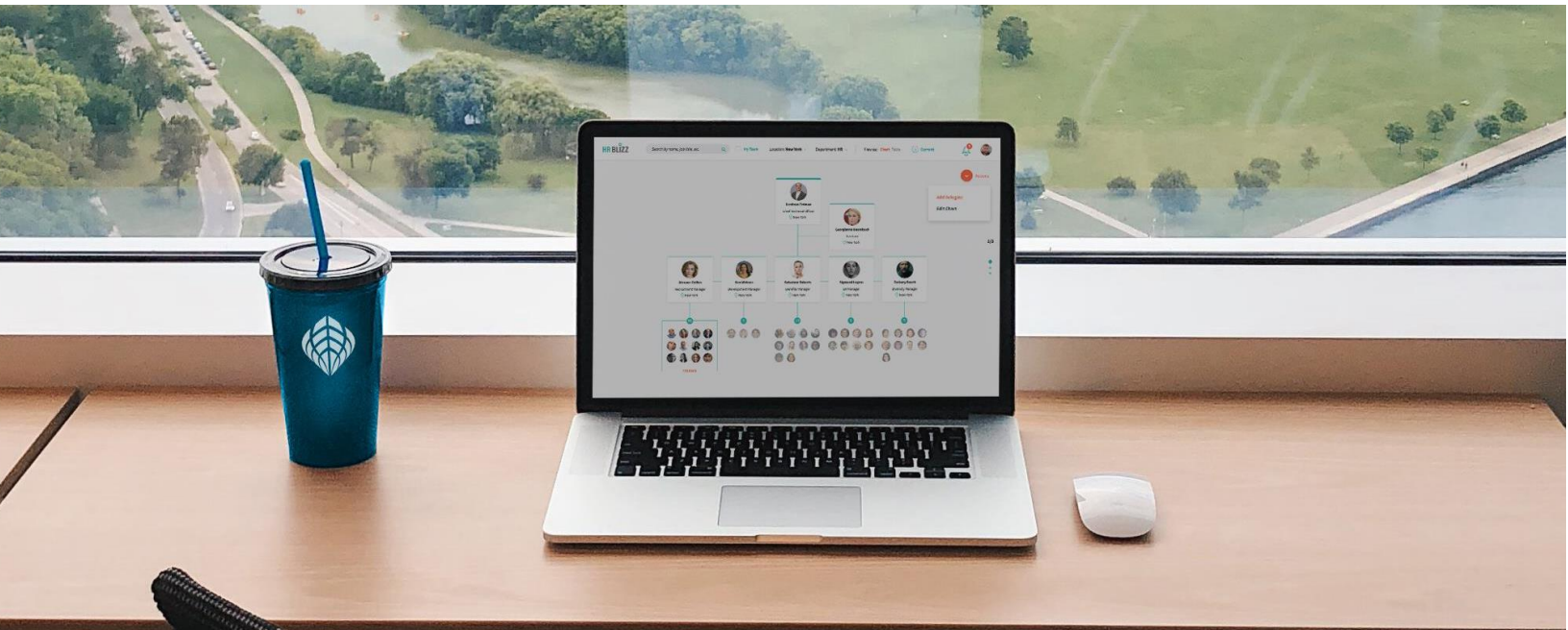




Simplifying Employment
Tasks Worldwide

Payroll & Tax Highlights

2020 Global Payroll Country Guide for Taiwan



TAIWAN



1 June 2020



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Taiwan – facing slowdown in 2020.

Taiwan's economy is currently facing a low economic growth due to lower demand from trade partners. However, Taiwan enjoys a good financial position, is the 4th electronic producer in the world and support R&D. According to the updated IMF forecasts from 14th April 2020, due to the outbreak of the COVID-19, GDP growth is expected to fall to -4% in 2020 and pick up to 3.5% in 2021, subject to the post-pandemic global economic recovery.

Taiwan industries are affected by the international trade tensions, which include electronics (40% of Taiwan's exports), machinery, and chemicals. Chinese restrictions on travel from mainland China to Taiwan have also affected this sector.

Other economic challenges include massive relocations that weaken industrial employment, uncompetitive service sector, insufficient infrastructure, and diplomatic isolation.

Nevertheless, growth will be aided by infrastructure spending in healthcare and energy. The Infrastructure Development Plan will also modernize the rail network and water distribution. While budget deficits are expected, taxes were increase on income and financial transactions. Most public debt is domestic and owed in New Taiwanese dollars.

The unemployment rate remained steady at 3.8% in 2019 and it is expected to increase slightly to 4.4% in 2020 and decrease to 4% in 2021, because of the outbreak of the COVID-19 pandemic. According to national statistics, unemployment rate reached 3.67% in December 2019. Labor force participation rate was equal to 59.22% during the same period.

Social challenges include an ageing population, low birth rates, and a tense political agenda about elections in 2020: in which expected to focus on Taiwanese independence vs reunification with mainland China.

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Doing Business in Taiwan

The Republic of China (Taiwan) is located at the heart of the Asia-Pacific region, which puts it in an advantageous position to make use of global production resources and marketplace. Taiwan's north is the world's second largest economy-Japan, its south are the 10 countries of the Association of Southeast Asian Nations and India. Taiwan's east is the world's largest economy-the US, and its west is mainland China-the world's fourth largest economy and the center of the world's economic growth. The total area of Taiwan proper and its outlying islands is around 36,197 square kilometers. At about the size of the Netherlands, but with a population of some 23 million, Taiwan is more populous than three-quarters of the world's nations.

Taiwan is very active in R&D and product innovation. It provides quality products and services, which enable the development of international brands. Taiwan also has easy access to mainland China's production resources, which makes rapid achievement of mass production possible. Taiwan has become a production base for quality products. Furthermore, the scale and maturity of Taiwan's capital market can assist Taiwan businesses in mainland China in listing in Taiwan's exchange market and encourage international capital funds to participate in Taiwan businesses 'overseas deployment. Taiwan is in a position to be the capital fund center for international manufacturing industry and the base for strategic alliance between multi-national companies.

Annual surveys of the world's economies, including those conducted by the World Economic Forum, Business Environment Risk Intelligence and the Economist Intelligence Unit, have ranked Taiwan among the top nations year after year with respect to long-term growth and technological development.

These advantages help attract overseas technological professionals to come to Taiwan to start their business and attract foreign companies to come to Taiwan to participate in cross-strait technological projects. Taiwan has products which are designed for global ethnic Chinese markets and is also a testing platform for ethnic Chinese markets. These are the advantages to attract foreign companies to invest in Taiwan. According to the world competitiveness reports released in past years, Taiwan is a country which is highly competitive and with development potential. The high competitiveness and innovation ability stem from the excellent technological infrastructure and talented human resources.

To boost domestic investment and enhance the nation's global competitiveness, the New Model for Economic Development prioritizes the promotion of the five-plus-two industrial innovation program. These are the five emerging and high growth sectors of biotech and pharmaceuticals, green energy, national defense, smart machinery and Internet of Things, as well as two core concepts: the circular economy and a new paradigm for agricultural development. Also comprising the Asia Silicon Valley development plan in northern Taiwan's Taoyuan City, the initiative seeks to cultivate core drivers of future growth.



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Since May 2016, Taiwan has adopted the New Model for Economic Development. This seeks to boost growth by promoting innovation, increasing employment and ensuring the equitable distribution of economic benefits. Under the model, Taiwan is striving to strengthen global and regional connections through initiatives such as the New Southbound Policy, which aims to diversify the nation's international markets by expanding links with ASEAN member states, as well as South Asia, Australia and New Zealand.

Basic Facts

| | |
|--|--|
| Official State Name | Republic of China (Taiwan) |
| Population | 23.78 million |
| Capital | Taipei |
| Major Languages | Mandarin Chinese |
| Currency | New Taiwan dollar (TWD) |
| Main Industries & Export Articles | Electronics, petroleum refining, armaments, chemicals, textiles, iron and steel, machinery, cement, food processing, vehicles, consumer products, pharmaceuticals, telecommunications and information technology |
| GDP Growth | 2.7% (2019) |
| Internet Domain | .tw |
| International Dialing Code | +886 |
| Dates & Numbers | dd.mm.yyyy. A full stop (period) is used for the decimal comma, and long numbers are written with a point (999,999,999.00) |



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Entity Incorporation Requirements

Type of Business

Most foreign businesses entering Taiwan will choose to use a local agent or distributor to gain an initial foothold in the business community. The options for incorporating a branch office, representative office or a locally incorporated company is more applicable to markets of considerable size or for foreign companies who wish to establish a persistent market presence. Taiwanese investment policy allows foreigners to invest in most business sectors except the ones on the Negative List. Foreign businesses may only incorporate once they have obtained approval from the Ministry of Economic Affairs' Investment Commission (MOEAIC). The Taiwan Company Act allows four kinds of company to be established:

- Subsidiary
- Partnership
- Foreign Branch
- Representative Office

Business Setup Steps

1. Choosing a company name and conducting a search to ensure it is not already in use.
2. Company Registration
3. Virtual Address Registration
4. Open Banking Account
5. Trademark Registration
6. Work Permit Application
7. Making an application for tax and incorporation registration.
8. Make an application to the **Bureau of Labour Insurance** for labor insurance, national health insurance and a pension plan report.
9. Steps 1 to 3 can be completed online using the Taiwanese government's **Company and Business One-stop Service Request** website. This process should take two days: one to search and make reservations and applications and a second for the necessary reviews to be made by government officials.
10. If the application is approved then it can be collected at the end of the second day from the **Ministry of Economic Affairs** (MOEA). If the approved application is not collected in person, conformation will be sent by mail, which can take up to four days.

Subsidiary

The subsidiary is generally applicable to foreign entities who wish to establish a limited company in Taiwan. This method of incorporation is much more involved than representative



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offices and branches due to the length incorporation procedure and requirements. There are several forms of subsidiaries that a foreign company may choose:

- Unlimited company
- Unlimited company with limited liability shareholders
- Limited company
- Company limited by shares

Almost all subsidiaries are incorporated through a company limited by shares, while the unlimited company and company with limited liability shareholders are rarely used. Companies incorporated this way are generally not restricted by the Company Act on the activities they may carry out, except general restrictions on investments, loans of capital and guarantees.

Each shareholder is liable for the company up to the amount of capital contributed. A foreign company can be the sole corporate shareholder of a limited company or a company limited by shares, except for certain restricted sectors. The company must have at least one shareholder.

There are no minimal capital requirements for a limited company or company limited by shares, unless it operates in a sector that requires special permits or approvals. A minimum limit of NT\$5 million is required as start-up capital if the company wishes to employ foreign professionals to work in Taiwan in the first year.

Typically, the paid-in capital should be sufficient to cover set-up costs.

Incorporation Procedure:

1. Apply for Search and Reservation of Company name.

The company may submit an online application to search for and reserve a company name at the one-stop service request website, or it may be submitted via post or in person to the Department of Commerce of the Ministry of Economic Affairs (MOEA). The company name reservation is valid from the date of approval of the Reservation Application for six months.

Required documents - Application form for Reservation of Company Name and Business Scope

2. Apply for Foreign Investment approval

If the company is a foreign investor, the approval for foreign investments must be obtained from the Investment Commission of the MOEA. This is usually submitted by a local agent who is a resident of Taiwan who must be elected by the foreign company to



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submit the application. Documents must be authenticated by the government agency or notarized by a court at the location of the foreign company. A Chinese translation should be attached.

Required documents:

- Application Form A
- Original approved application form for Reservation of Company Name
- Confirmed roster of shareholders and capital amount
- Power of Attorney authorizing a representative of a corporate investor
- Certificate of Incorporation and register of shareholders if needed
- Power of Attorney from a corporate investor appointing a local agent for the foreign investment application process
- Copy of the passport from corporate representative

3. Apply for Examination of Investment Capital

For foreign companies, the components of the investment capital must be examined by the Investment Commission. Once the investors have obtained approval for foreign investment and have remitted the investment capital in Taiwan, this step is taken.

Required documents:

- Application Form C
- Letter of Approval of foreign investment issued by Investment Commission of MOEA
- Copy of bank's Inward Remittance Advice
- Copy of bank's Foreign Exchange Memorandum
- Copy of bank's account passbook or statement

4. Apply for Company Registration

Once the articles of incorporation have been approved by shareholders, the company registration should be within 15 days from the approval date if it is a limited company, and 15 days from when the chairman of the board of directors is elected for a company limited by shares.

Required documents:

- Application Form
- Other approval letters issued from different authorities if required
- Name, address and number of shares subscribed and paid by each shareholder
- Consent letter from chairman of the board of directors



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- Power of attorney to appoint individuals as corporate shareholders' representatives
- CPA report for verifying paid-in capital and other supporting documents and the authorization letter of the CPA
- ID documents required from incorporators, directors and supervisors
- Incorporation Registration Form

5. Apply for Importer/Exporter English name and registration

Once the company has been properly registered in Taiwan, the company must reserve a trading name if the subsidiary is to import and export from abroad, which requires an English business name. This is done through the Bureau of Foreign Trade of the MOEA. The company must then be registered under this English name.

Required documents:

- Application Form for reservation of English Name of the Company
- Application Form for Importer/Exporter Registration

6. Apply for Business Registration

This step is usually completed automatically by a local agency of the national tax authority once the company has been registered and has received approval and details of the company's registration.

The company may need to submit additional supporting documents if requested by the agency of the national tax authority.

7. Apply for Factory Registration in Industrial Parks

If required, a longer, more comprehensive registration procedure is required if the incorporated company is to conduct large scale manufacturing processes.

Partnership

Foreign investors are allowed to invest into Taiwan through setting up a sole proprietorship or a general partnership with one or more individuals. There are no set minimum capital requirements for partnerships, although foreign investment approval is required, much like the subsidiary incorporation procedure.

Partners of a partnership in Taiwan may only be a natural person and not a business entity. All partners are jointly and severally liable for the obligations of the partnership. Each partner's contribution and profit-sharing percentage is provided for in the partnership agreement.



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Under the Limited Partnership Act, entrepreneurs may explore other business structures for partnerships which are still under revision of implementation rules as of June 2015. This includes the limited liability partnership structure, which has previously not been available in Taiwan.

All partners are jointly and severally liable for obligations of the partnership.

There are no restrictions on the nationality of the partners.

Founding Members:

- At least two general partners.
- A limited partnership is comprised of at least one general partner and one limited partner.

There is no minimum requirement for partnerships.

Incorporation Procedure:

1. Apply for Search and Reservation of Company Name

The partnership may submit an online application to search for and reserve a partnership name at the one-stop service request website, or it may be submitted via post or in person to the Department of Commerce of the Ministry of Economic Affairs (MOEA). The partnership name reservation is valid from the date of approval of the Reservation Application for six months.

2. Apply for Foreign Investment approval

If a partner is a foreign investor, the approval for foreign investments must be obtained from the Investment Commission of the MOEA. This is usually submitted by a local agent who is a resident of Taiwan who must be elected by the foreign partner to submit the application. Documents must be authenticated by the government agency or notarized by a court at the location of the foreign company. A Chinese translation should be attached.

3. Apply for Examination of Investment Capital

For foreign partners, the components of the investment capital must be examined by the Investment Commission. Once the investors have obtained approval for foreign investment and have remitted the investment capital in Taiwan, this step is taken.

4. Apply for Partnership Registration



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Once the articles of incorporation have been approved by shareholders, the registration should be within 15 days from the approval date.

5. Apply for Importer/Exporter English name and registration

Once the partnership has been properly registered in Taiwan, the company must reserve a trading name if the subsidiary is to import and export from abroad, which requires an English business name. This is done through the Bureau of Foreign Trade of the MOEA. The partnership must then be registered under this English name.

6. Apply for Business Registration

This step is usually completed automatically by a local agency of the national tax authority once the partnership has been registered and has received approval and details of the partnership's registration. The partners may need to submit additional supporting documents if requested by the agency of the national tax authority.

Foreign Branch

A company that is incorporated outside of Taiwan may choose to establish a branch office to conduct business in Taiwan. Foreign branches in Taiwan are not allowed to transact business without obtaining a certificate of recognition and completing the procedures for branch office registration.

Branch offices have the same rights and obligations as a domestic company, although is not considered a separate legal entity from the parent company. All liabilities are assumed by the head office. The foreign company must designate a representative for the Taiwanese branch who may be a foreign national. The parent should appropriate funds exclusively for its Taiwan operations.

Branch offices have tax advantages over a wholly-owned subsidiary company, in that it is exempt from tax on repatriation on after-tax profits to the parent company.

The parent company assumes all liability of the branch office. The branch is owned by a foreign company. There are no minimum capital requirements for establishing a branch office, although the parent company should remit sufficient operating funds before establishment.

A minimum limit of NT\$5 million is required as start-up capital if the company wishes to employ foreign professionals to work in Taiwan in the first year.

Incorporation Procedure:



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1. Apply for Search and Reservation of Company name

The company may submit an online application to search for and reserve a company name at the one-stop service request website, or it may be submitted via post or in person to the Department of Commerce of the Ministry of Economic Affairs (MOEA). The company name reservation is valid from the date of approval of the Reservation Application for six months.

2. Apply for Recognition of Foreign Company and Branch Registration

The parent company must apply to the Department of Commerce of the MOEA for the recognition of the foreign company and to also register the branch in Taiwan.

3. Apply for Examination of Investment Capital

For foreign companies, the components of the investment capital must be examined by the Investment Commission. Once the investors have obtained approval for foreign investment and have remitted the investment capital in Taiwan, this step is taken.

4. Apply for Importer/Exporter English name and registration

Once the company has been properly registered in Taiwan, the company must reserve a trading name if the subsidiary is to import and export from abroad, which requires an English business name. This is done through the Bureau of Foreign Trade of the MOEA. The company must then be registered under this English name.

5. Apply for Business Registration

This step is usually completed automatically by a local agency of the national tax authority once the company has been registered and has received approval and details of the company's registration. The company may need to submit additional supporting documents if requested by the agency of the national tax authority.

Representative Office

A foreign company may choose to use a representative if they do not intend to transact business but wish to conduct limited acts related to their business. The company may require a resident in Taiwan as a representative for the application process. The representative acts as the legal agent for the company regarding matters like contracts, procurement and quotations

The representative office is ideal for companies who wish to establish a limited presence prior to making a more permanent commitment in Taiwan. It is one of the easiest methods of incorporation, although the level of activities is restricted.



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The only step required for the setup of a representative office is the application procedure. The application and designation of a representative should be filed according to Article 386 of the Company Act, with any translations to Chinese provided.

Required documents:

- Document certifying the identity and residence of the representative
- Power of attorney if application is to be filed by a lawyer or CPA
- Copy of any documents certifying establishment of the foreign company in its country
- Power of attorney appointing the representative in Taiwan
- Copy of original house lease contract for the representative office
- Copies of the registration card
- Application form

Financial Statements

- Companies with paid-in capital or bank credit facilities in excess of NTD30 million are required to have their financial statements audited annually by certified public accountants.
- The Ministry of Finance (MOF) has put in place a collection of requirements and suggestions regarding independence, reporting and disclosure, audit procedures, and other matters related to reviewing a company's internal control systems. These requirements and suggested practices are housed in the "Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants."
- The same filing requirements, accounting standards and audit requirements apply to entities in Taiwan whether the entity is a domestic Taiwanese corporation or a branch of a foreign company. Only representative offices are immune from these filing requirements, as they do not conduct business and, thus, do not have transactions to report in Taiwan.

Filing Requirements

In most cases, the fiscal year for a Taiwan entity begins on 1 January and ends on 31 December. Newly registered entities are automatically defaulted to these dates; however, a company may, with permission, apply to adopt a fiscal year that differs from the calendar year.

Each year before the end of the fiscal year, the following corporate documents must be prepared and approved at a shareholders' meeting:

- (i) Business Report
- (ii) Balance Sheet
- (iii) Statement of Profit and Loss



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- (iv) Statement of Changes in Shareholders' Equity
- (v) Statement of Cash Flows
- (vi) Proposal for Allocation of Net Income and Retained Earnings

Accounting Standards

When preparing annual financial statements, companies must follow the Statements of Financial Accounting Standards published by Taiwan's accounting standard-setting body, the Financial Accounting Standards Committee. Public companies are also bound by additional requirements put in place by the Securities and Futures Bureau (SFB) of the Financial Supervisory Commission (FSC). Furthermore, applicable regulations require that all public companies adopted IFRS reporting standards.

Audit Requirements

All public companies and financial institutions registered in Taiwan, as well as private companies with paid-in capital of NTD30 million must have their annual financial statements audited and certified by a Taiwan-licensed certified public accountant (CPA). For public companies, annual 24 financial statements must be audited and certified within four months following the end of the fiscal year. Semi-annual financial statements must be audited and certified within two months after the last day of each fiscal half-year. The deadline for the reviews of first and third quarter financial reports is one month following the end of the first and third fiscal quarters.

Tax Office Registration

The company must apply for business registration with the tax authority after incorporation. File for company registration (and FIA if any shareholder is a foreign national) with the Ministry of Economic Affairs (MOEA).

Taiwan does not impose a complicated or onerous tax system on foreign companies operating in the country. The primary concerns for a foreign company that needs to comply with tax laws in Taiwan are: Individual income tax for employees in Taiwan, social security costs, VAT, withholding tax, business tax and permanent establishment concerns.

A Taiwan resident company is liable to tax on its worldwide income, irrespective of source. The predominant estimated tax rate for offshore income is 17%. Taiwan does not have known exemptions to remit income earned outside its borders. Taxes are lower than average in Taiwan because the highest corporation tax rate is 17%. Taxable income up to TWD 120,000 may be tax exempt. Undistributed profits may be subject to a surtax of 10%. Taiwan ranks 59th overall with regards to CIT globally.

Banking



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The currency used in Taiwan is the New Taiwan Dollar (NTD). Taiwan has a sophisticated banking system, and expats have a wide variety of options when it comes to managing their finances.

Internet banking is available, although some banks don't have English versions of their websites.

Banking hours can vary but are generally from 9am to 3.30pm, Monday to Friday. Some banks are open from 9am to 12.30pm on Saturdays.



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Tax & Social Security

Overview

Taiwan does not impose a complicated or onerous tax system on foreign companies operating in the country. The primary concerns for a foreign company that needs to comply with tax laws in Taiwan are: Individual income tax for employees in Taiwan, social security costs, VAT, withholding tax, business tax and permanent establishment concerns.

If an entity is newly established, an initial registration for both employer and employee to participate in Social Security Schemes will be required. Subsequent to the initial registration, enrolment or termination of Social Security will be required whenever an employee is newly hired or terminated.

An individual with a domicile in Taiwan and habitually residing in Taiwan is considered a resident unless one meets the 31-days rule mentioned below. A foreign individual who stays in Taiwan for 183 days or more in a calendar year is considered a resident. A foreign individual who resides in Taiwan for less than 183 days in a calendar year is considered a non-resident.

A Taiwan national with household registration in Taiwan may be deemed as a non-resident if one has resided in Taiwan for less than 31 days and more than one day within a calendar year and one's centre of vital interest (i.e. entitlement to Taiwan social security benefits, individual's spouse or dependent child resides in Taiwan, or performs other economic/financial activities in Taiwan) is not in Taiwan.

Individual Income Tax (IIT)

Income tax is levied on Taiwan-sourced income of both resident and non-resident individuals, unless exempt under the provisions of the Income Tax Act and other laws.

A non-resident alien residing in Taiwan for less than 90 days in a calendar year is subject to 18% WHT on salary remuneration received from a Taiwan-registered entity. Remuneration received from an entity registered outside of Taiwan is tax exempted.

A non-resident alien residing in Taiwan for more than 90 days but less than 183 days in a calendar year is subject to tax at a flat rate of 18% on Taiwan taxable salary income, regardless of where the remuneration is paid.

A resident alien is subject to the following progressive tax rates for their IIT return filing:



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| Taxable income (TWD) | | Tax rate (%) | Less progressive difference (TWD) |
|----------------------|-----------|--------------|-----------------------------------|
| Over | Not over | | |
| 0 | 540,000 | 5 | 0 |
| 540,001 | 1,210,000 | 12 | 37,800 |
| 1,210,001 | 2,420,000 | 20 | 134,600 |
| 2,420,001 | 4,530,000 | 30 | 376,600 |
| 4,530,001 | and above | 40 | 829,600 |

Income Basic Tax (IBT)

In addition to regular income tax calculations under the Income Tax Act, Taiwan also imposes IBT, at a flat rate of 20%, on individuals who are tax residents in Taiwan (including expatriates who stay in Taiwan for 183 days or more in a tax year). Foreign-sourced income is included in the calculation of IBT if the following criteria are met:

- The individual is a tax resident of Taiwan.
- Foreign-sourced income is equal to or more than TWD 1 million with basic income exceeding TWD 6.7 million.

Under the IBT Act, a taxpayer must calculate the amount of IBT due on income subject to IBT after adding back certain items and compare the result with the regular income tax payable. If the IBT payable is greater than the regular income tax payable, the taxpayer has to calculate and pay IBT based on the following formula:

- $\text{Income subject to IBT} = \text{Regular taxable income} + \text{add-back items}$
- $\text{IBT} = (\text{Income subject to IBT} - \text{TWD } 6.7 \text{ million}) \times 20\%$

The add-back items include qualified insurance benefits, income derived from transaction of beneficiary certificates of privately-placed securities investment trust funds, non-cash charitable donations, and foreign-sourced income totaling TWD 1 million or more.

Note that although the inclusion of foreign-sourced income increases the IBT burden, any foreign taxes paid on foreign-sourced income may be credited against IBT payable, with certain limitations.



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Social Security

There are compulsory social security programs that require contributions from employers and employees based on monthly insured salary, which is capped at various amounts. Taiwan social security programs include the Labor Insurance Program (LIP), National Health Insurance Program (NHIP), and Labor Pension Program (LPP). However, foreign individuals are not eligible for participating in the LPP.

Under the Second Generation National Health Insurance Program, a supplementary premium of 1.91% is applicable on bonus or incentive payments exceeding the monthly insured salary by four times (capped at TWD 10 million) on an accumulated annual basis for the employee. In addition, Taiwan local employers are required to contribute a supplementary premium of 1.91% on the difference between total monthly taxable salaries and employees' monthly total insured salaries.

Employment Income

An alien is taxed on salaries, bonuses, and commissions earned for work performed in Taiwan, regardless of where payment is made. Fringe benefits provided to a foreign employee in the form of cash allowances via payroll are taxable regardless of the nature of the benefits. Fringe benefits provided directly by the employer without cash payment to the employee are also taxable unless the foreign employee qualifies for special tax incentives and specific arrangements are made.

In general, all remuneration and benefits received by an employee for services rendered in Taiwan are considered taxable income, regardless of where such payments are made. This applies only to those who have remained in Taiwan for longer than 90 days in a tax year. Types of compensation included as taxable income are as follows:

- Base salary and bonuses
- Cost-of-living allowance
- Car expenses incurred on company business are not considered taxable income unless compensation exceeds equivalent taxi or ticket prices of trains and buses
- Home leave for expatriates is deemed not taxable if supported by appropriate invoices and contracted for in the employment agreement. However, home leave expenses for other family members paid by the employer are taxable.
- Expatriation premium
- Education for dependent children
- Removal expenses paid for by the employer for the shipping of an employee's household goods for the period of assignment are tax-exempt. In addition, the national



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tax administration under the Ministry of Finance in all districts is responsible for the identification and review of the relevant documents of foreign professionals applying for tax preferences in accordance with the Scope of Application for Tax Preferences Provided to Foreign Professionals.

- If the employer provides housing for the employee, rather than pay a cash allowance or reimbursement, the value of the benefit may be wholly excluded from taxation. In addition, the national tax administration under the Ministry of Finance in all districts is responsible for the identification and review of the relevant documents of foreign professionals applying for tax preferences in accordance with the Scope of Application for Tax Preferences Provided to Foreign Professionals.

However, there is one exception. If an assignee stays in Taiwan for 90 days or less in a calendar year, the assignee's income received from an employer outside of the territory of Taiwan can be exempted from Taiwan income tax assessment.

Deductions

Resident taxpayers have the option to claim either a standard deduction or itemized deductions for their income tax calculation purpose.

Standard Deduction

The deduction for a single taxpayer is TWD 120,000. A husband and wife filing a joint return are eligible for a standard deduction of TWD 240,000.

Itemised Deductions

Itemised deductions include the following:

- Charitable contributions.
- Insurance premiums (maximum of TWD 24,000 per person per annum for group insurance premium and labour insurance premium).
- Medical expenses.
- Calamity losses.
- Either interest paid on loans for the purchase of an owner-occupied house in Taiwan (maximum of TWD 300,000) or rental payment (maximum of TWD 120,000) for the lease of a self-use residence in Taiwan.

There is no ceiling on the aggregate of the itemised deductions.

Special Deductions



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The following special deductions are also available:

- Special deduction for losses from property transactions, which are limited to gains from such transactions (residual balance can be carried forward for three years).
- Special deduction for interest earned from bank deposits (limited to TWD 270,000/tax filing unit, or the total reported, whichever is lower).
- Special deduction for the disabled or handicapped (TWD 200,000/person).
- Special deduction for dependent child tuition (TWD 25,000 per dependent child if studying in an approved college or university).
- Special deduction for pre-school children who are less than or equal to five years of age (TWD 120,000 per child, which is only allowed for a taxpayer whose applicable regular income tax rate is less than 20% after deducting the said special deduction, or where the income subject to IBT is less than TWD 6.7 million).
- Special deduction for salaries or wages may be elected to use either: (i) fixed salary deduction (limited to TWD 200,000/person or total salary income reported, whichever is lower) or (ii) specific expense deduction to calculate taxable salary income, whichever is more beneficial. Under the specific expense deduction regime, three prescribed expense categories can be deducted from salary income. The prescribed expense items shall be incurred directly in relation to the provision of services by the individual and should be actually borne by the income recipient. The specific expense deduction is limited to 3% of total salary income for each expense category per person per year. The three prescribed expense categories are listed as follows:
 - Occupational clothing expense: Expenses incurred for special clothing items or performance dedicated clothing required for one's occupation, including purchase cost, rental expense, cleaning fee, and maintenance expense.
 - Training expense: Expenses incurred for participating in training courses covering specific skills or expertise delivered by qualified institutions associated with current occupation or work or required by law.
 - Occupational tool expense: Expenses incurred for purchasing books, periodicals, or other tools that are solely used for one's occupation. If the useful life of the aforementioned items exceed two years, and the expense incurred exceeds a certain amount, the purchase amount shall be depreciated or amortized annually.

Special deduction for long-term care (TWD 120,000 per person, which is only allowed for a taxpayer whose applicable regular income tax rate is less than 20% after deducting the said special deduction, or where the income subject to IBT is less than TWD 6.7 million).

A non-resident alien is not eligible for any special deductions.

Personal Exemptions



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A resident alien is eligible for a personal exemption of TWD 88,000. Additional exemptions of TWD 88,000 each are available for the spouse and each dependent. For dependents over 70 years of age, the exemption will be TWD 132,000.

Basic Living Expenses Difference

The total basic living expense shall be calculated in accordance with the expenses of basic living for each person announced by the Ministry of Finance multiplied by the number of taxpayer, spouse, and dependents. If the amount of basic living expense is higher than the sum of personal exemption, standard deduction (or itemized deduction), and special deductions (not including deduction for salaries or wages), the difference can be used as an additional deduction from the gross consolidated income. Basic living expenses are announced annually by the government.

Filings

The tax year is the same as the calendar year, which runs from 1 January through 31 December.

Tax Returns

Husbands and wives must file joint returns if both the husband and wife have resided in Taiwan for more than 183 days in a calendar year. There are three options available for filing a joint return:

- A joint return is filed by husband and wife incorporating all types of income to determine the taxes due.
- A spouse can calculate taxes due on that spouse's salaries/wages separately, with additional taxes calculated on remaining joint income (including income derived by dependants claimed in the tax filing unit).
- A spouse can include other types of income earned by that spouse together with salaries/wages earned to calculate the taxes due, with additional taxes calculated on remaining joint income (including income derived by dependants claimed in the tax filing unit).

The third option is provided as an alternative so that married couples are not penalised for higher progressive tax rates due to filing of joint return and consolidation of all earnings.

Non-residents who are in Taiwan for less than 90 days in a calendar year are not required to file an income tax return as long as tax is withheld by the local employer on compensation paid in Taiwan.



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Individual taxpayers should settle the tax balance due (if any) and file an annual individual income tax return with the Taiwan tax authority before 31 May of the following year, with no extensions available.

Tax Payments

Employers are required to withhold tax on locally paid salaries. Additional tax due must be paid at the time of filing before 31 May of the following year.



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Payroll

Salaries are paid into employees' bank accounts. The salary is paid on the last day of the pay period, unless otherwise agreed. If the salary is based on a period of less than two weeks, wages must be paid at least twice a month, otherwise once a month.

The employer must deliver payslips to employees. Payslips can be free-form. However, there are requirements regarding what information needs to be shown on payslips.

Final Pay

Termination of employment relationship also terminates its pay period. Employers can pay this amount either on the employee's regular pay day, or within 30 days of the end of the employee's service year. In the case of termination of employment, the amount must be paid to the employee immediately.

Calculations

It is the employer's responsibility to make sure that employees' wages are calculated correctly and paid on time. It is the responsibility of each employee to provide their employer all the information needed to calculate their pay, such as records of the hours that they have worked.

Late Payments

If wages are not paid on schedule, the competent authority may order the employer concerned to pay them within the prescribed period as per the article 27.

Time Limits

There is a time limit after which an employer no longer has an obligation to pay unclaimed wages. There is also a time limit for bringing a lawsuit for unpaid wages.

Sick Pay

Employees are entitled to ordinary sick leave of 30 days per year, which is paid at half-pay. In addition, if an employee is hospitalized, s/he is entitled to unpaid sick leave of up to one year. Total sick leave cannot exceed one year in every two consecutive years. In cases where Labor Insurance payments do not reach fifty percent of salary, the employer shall make up the difference.



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Employee Deduction

If an employee owes money to their employer, the employer can usually deduct the debt from the employee's wages. However, the Employment Contracts Act lays down certain limits to employers' right to deduct debts from wage payments, which employers must take into consideration.

Unemployment Insurance

The unemployment benefits were inaugurated on January 1, 1999, as part of the Labor Insurance Law benefits. Later as the Employment Insurance Act took effect on January 1, 2003, unemployment benefits were separated from labor insurance and had its own legal foundation.

Employment Insurance Act is established to improve workers' skill and capability, promote employment, and provide basic living support to the insured persons for a certain period of time during unemployment and job training. The benefits include unemployment benefits, early reemployment incentives, vocational training living allowance, and National Health Insurance premium subsidies. Since January 31, 2007, dependents enrolled with insured persons have been allowed to receive national health insurance premium support as well.

On May 1, 2009, the Employment Insurance Act had major amendments as listed below:

1. The age limit for the insured person was raised from 60 to 65.
2. The foreign spouse of an ROC citizen was eligible for the employment insurance.
3. The length of unemployment benefit was 9 months instead of 6 months if the insured was over 45
4. years old when got unemployed, or the insured was the disability card holder.
5. An extra up to 20% unemployment benefit was added when the insured person had non-working spouse, minor children or children with mental or physical impairment. Parental leave allowance was implemented as a new benefit item.

The competent authority of Employment Insurance is the Ministry of Labor Taiwan, ROC, and the Bureau of Labor Insurance is commissioned by the Ministry of Labor to administer Employment Insurance, and to be the insurer. Meanwhile, employment Insurance affairs are supervised and arbitrated by the Supervisory Commission of Labor Insurance.

Accident Insurance

Occupational accident insurance in Taiwan is subjected to labor insurance. But different from labor insurance, which employers afford 70% of the insurance fee while employees and state afford 20% and 10 % respectively, employers should pay the whole fee for workers. However,



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the fee of occupational accident insurance is only 0.21% of workers' wage. The low fee rate results in low payment and strict criteria of qualification.

Group Life Insurance

Group life insurance provides value for both employer and the employees:

- Group coverage offers cost-efficiency and convenience
- Additional financial protection for employees and their families

Salary Payments

In Taiwan practice, payroll payments can be mostly paid by one or combination of:

- Cash
- Check
- Electronic funds transfer (i.e. EFT or bank transfer)



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Employment Law

Taiwan is a civil law jurisdiction. The Labor Standards Act (LSA) is the most important labor-related statute, which regulates the minimum terms and conditions of employment. The LSA applies to all industries and occupations (with a few exceptions) and covers the majority of employees.

The laws and regulations regulating employment also apply to foreign nationals working in Taiwan, regardless of choice of law clauses in an employment contract. Foreign nationals, with a few exceptions, must have a work permit in order to work legally in Taiwan.

Employment Agreement

Most employment law in Taiwan is covered in the Labor Standards Act (LSA). Some occupations and industries are not covered by the LSA; the Civil Code covers terms and conditions in individual contracts not covered by the LSA.

There are two types of employment contract recognized by the LSA: fixed-term and non-fixed-term employment. Fixed-term employment can be:

1. Temporary or short-term work of up to six months.
2. Seasonal work, of no more than nine months duration.
3. Special work, the duration of which is specified; approval is needed if such employment will last longer than a year.

Any employer who has more than 30 employees is required to have written work rules registered with the local labor authority. The following points must be addressed and act as an employment contract for employees who do not have an individual contract:

- Standard days of work and working hours
- Rest times
- Holidays
- Salary
- Benefits
- Overtime pay
- Health and safety regulations
- Termination of employment, severance and retirement
- Compensation for occupational hazards and accidents

Individual employment contracts should include all of the above information as well as points on:

- The place of work



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- The calculation of pay, the day and method of payment
- Information on pension
- Information on education and training
- Information on awards and discipline procedures

Individual contracts have not been the norm in Taiwan, but are becoming more common. All foreign workers in Taiwan should sign a fixed-term employment contract with their employer. The contract should be written in Chinese, with a copy in the foreigner's mother tongue.

Working Conditions

As per the LSA workers are allowed to work per week. Employees are limited to working 40 hours a week, with no more than 8 hours of work per day (not including overtime). The total number of working hours (including overtime) can never exceed 48 hours per week.

By law, workers are entitled to at least two days off each week, one mandatory day off and one flexible rest day. An employee cannot agree to work on his mandatory day off, but he can agree to work on the flexible rest day assuming higher overtime pay. If employers violate these requirements, they face fines between \$685 to \$10,200 (USD).

Leaves

A worker shall have two regular days off every seven days. One day is a regular leave and the other one is a rest day.

Wages shall be paid by an employer to a worker for taking leaves for regular leaves and rest days as stipulated by Article 36, for holidays as stipulated under Article 37, and annual paid leaves as stipulated by Article 38. When an employer has obtained the consent of a worker to work on a holiday, the employer shall pay the worker at double the regular rate for such work. This shall also apply when, with the consent of the worker or the labor union, the worker is required to work to meet seasonal needs



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Overtime

Employers must give employees one regular day off per 7-day work week, along with a rest day. In the past, Taiwanese employees were known for working straight through a 7-day week, but a 5-day week is becoming more normal. Under these new rules, employers must pay a high amount for overtime work.

Employees are permitted to work 54 hours of overtime per month, but not more than 138 hours in a three-month period. Employers may also provide extra leave as compensation for overtime work.

Wages on Workdays:

| Hours | Tax Rate |
|-------------|------------------|
| 8-10 hours | 134% normal wage |
| 10-12 hours | 167% normal wage |

Maternity Leave

Female employees have the right to eight weeks of maternity leave. If they've been working for the company for longer than 6 months, this leave is fully paid at salary, if less than 6 months, it is paid at 50% of salary.

Annual Leave

In addition, Employees are entitled to annual leave depending on the time they have worked for a company. If they have worked:

Annual Leave Policy in Taiwan:

| Total Employment Length | Leave Period |
|-------------------------|--------------|
| 6 months to 1 year | 3 days |
| 1 year to 2 years | 7 days |
| 2 years to 3 years | 10 days |
| 3 years to 5 years | 14 days |



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5 years to 10 years

15 days

Employment Termination

As Taiwan is not an at-will termination jurisdiction, any termination must be carried out according to one of the specifically allowed circumstances for unilateral termination under the Labor Standards Act.

An employer can terminate an employment contract with notice (or with pay in lieu of notice) and with severance pay only in one of the following circumstances:

- Stoppage of business or a transfer of ownership.
- Business losses or curtailment of business operations.
- Suspension of operations for more than one month due to a force majeure event.
- Alteration of the business nature, forcing a reduction in the number of employees, and those employees cannot be reassigned to other suitable positions.
- The employee is incapable of performing the tasks assigned.

An employer can terminate an employment contract without advance notice or severance pay only in one of the following circumstances:

- Misrepresentation of the facts by the employee at the time the labor contract was signed which leads, or may lead, to the employer suffering damage.
- Acts of violence by the employee against the employer, the employer's family or representative, or other employees.
- Serious breaches by the employee of the employment contract or work rules.
- The employee has been sentenced to temporary imprisonment in a final judgment, which cannot be suspended or commuted to a fine.
- Purposeful damage or abuse to the employer's property by the employee.
- Intentional disclosure by the employee of the employer's technological or business secrets.
- The employee's absence from work for three consecutive days, or for six days in a month, without justifiable reasons.

Notice periods

Employers. Where notice and severance pay must be given, advance notice is provided as follows on the basis of length of service:

- Ten days' notice for service of more than three months and less than one year.
- 20 days' notice for service of more than one year but less than three years.
- 30 days' notice for service of three years or more.



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Dismissal where notice and severance pay are not required, except where a worker has been sentenced to temporary imprisonment, must be carried out within 30 days from the date the employer becomes aware of the circumstance that initiates the dismissal.

Employees. Employees on fixed-term contracts of over three years may terminate the employment when three years is complete but must give 30 days' notice. Employees on fixed-term contracts of less than three years are not permitted to terminate their contracts without one of the causes for termination listed below, or without the employer's agreement. Employees on indefinite-term contracts must give the same amount of notice as employers. An employee can terminate an employment contract without giving advance notice only in one of the following situations:

- Misrepresentation of the facts by an employer at the time the labour contract was signed, which leads, or may lead, to the employee suffering damage.
- The employer, his or her family member or his or her agent commits violence against or grossly insults the employee.
- Where work is likely to be injurious to the employee's health, the employee has requested an improvement to working conditions, but no changes are made.
- An employer, an agent of the employer or a fellow worker contracts a harmful, contagious disease and there is a possibility that the employee may contract this disease.
- An employer fails to pay wages in accordance with the labour contract or does not give sufficient work to an employee who is paid on a piecework basis.
- An employer breaches the labour contract or violates any labour statute or administrative regulation which is likely to adversely affect the employee's rights and interests.

Severance Payments

Taiwanese employees who began their current jobs prior to 1 July 2005 are given a choice between the old retirement system under the Labor Standards Act (LSA) and the new Labor Pension Act (LPA).

Foreign national employees permitted to reside permanently in accordance with the relevant provisions of the Immigration Act and employed in Taiwan are also now eligible under the LPA. Employees who began their current jobs after 1 July 2005 will only be entitled to the LPA system. Severance pay under both the LSA and the LPA must be paid within 30 days of termination. Employees cannot waive their rights to severance or retirement pay.

For severance pay under the LSA, severance pay will be equal to one month of average wages for each year of service for an employee who has been continuously employed by the same entity. An employee who has worked for less than a year will be entitled to severance pay in proportion to the months of service, with a fraction of a month deemed equal to one month.



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For severance pay under the LPA, entitlement to severance pay is still calculated based on one month's average wages for each year of service, but the amount payable for each year of service will be equal to 50% of the employee's average monthly wage, for up to a maximum of six month's pay.



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Immigration

Work Permits

Foreign nationals and overseas Chinese citizens must apply for a visa before entering Taiwan. There are three main types of visas: landing, visitor, and resident visas. The type of visa required will depend on the purpose of the individual's entry into Taiwan.

When a foreign entity dispatches its foreign staff to perform the work set out in the agreement/contract with a local company over 30 days, pursuant to the Employment Service Act, the foreign staff shall obtain work permit before s/he starts to work in Taiwan.

Started on 17 February 2018, for foreign individual who have special skilled, the local employer can apply for "special skilled work permit" and then apply for first-time resident certificate for such individual, therefore, such foreign individual once stayed over 183 days during their valid working permit period, they can enjoy tax incentive for 50 percent tax exempt on the excess of annual wage of TWD3 million.

Expatriate Concessions

In accordance with Article 9 of the Act for the Recruitment and Employment of Foreign Professionals, starting from the year of 2018 in which this Act comes into effect, where a foreign special professional engages in professional work and meets specified conditions, does not have household registration within Taiwan and has for the first time been approved to reside in Taiwan for the purpose of work, or has obtained an Employment Gold Card* under the provisions of the previous Article, and during the period of validity of the Employment Gold Card* is employed to conduct professional work, then within 3 years starting from the tax year in which said person for the first time meets the conditions of residing in the State for a full 183 days of the year and having salary income of more than three million NT dollars, the part of said person's salary income above three million NT dollars in each such tax year in which said person resides in Taiwan for fully 183 days shall be halved in amount in the computation of total income for the assessment of individual income tax liability in that year.

*An approval from the National Immigration Agency, Ministry of the Interior.

There are two basic pathways to obtain work permits and visas for your foreign workers on assignment to Taiwan. The first is the historic approach of obtaining (1) a work permit, (2) alien resident certificate, (3) multiple entry permit and (4) residence visa. These are all separate applications with their own requirements.



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The second option is to apply for an Employment PASS, which is designed for foreign professionals being assigned to Taiwan by a foreign company. The PASS is essentially a 4 in 1 visa that includes all of the permits and certificates in one permission.

Visa

Taiwan Work Visa allows you to travel to Taiwan for the purpose of employment. The work visa requirements for foreigners are not unusual, as long as the employer has a legal corporate entity in Taiwan and all the documents are submitted correctly. Among the specific requirements you must submit the employment contract and a copy of the employer's business registration and incorporation documents.

Residency Permit

Taiwan Residence Permit (Alien Resident Certificate (ARC)) allows the employee to live in Taiwan for longer term. To stay longer than 90 days (which is common for most work assignments) a residence permit (alien residence certificate) is required (included in the Employment PASS visa). Stand-alone residence permits take 2 – 5 weeks to process.



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