**Q:** How does Taiwan's annual leave system work?

**A:** A worker who has worked continually for the same employer or business entity for a certain period of time shall be granted annual paid leaves on an annual basis based on the following conditions:

1. Three days for service of six months or more but less than one year.

2. Seven days for service of one year or more but less than two years.

3. Ten days for service of two years or more but less than three years.

4. Fourteen days for service of three years or more but less than five years.

5. Fifteen days for service of five years or more but less than ten years.

6. One additional day for each year of service over ten years up to a maximum of thirty days.

Annual paid leaves from the preceding paragraph are to be arranged by workers. The employer, however, in the light of urgent needs of the business operation or personal factors of workers, may consult and make adjustments with workers.

The employer shall inform the worker to arrange the annual paid leaves of the preceding two paragraphs when the employee meets the conditions for the annual paid leaves under Paragraph One.

Wages must be paid for annual paid leaves not used by workers because of the termination of annual or termination of contracts. For unused annual paid leaves extended until the following year according to the agreement reached by employers and workers, wages must be paid for those not used by workers at the end of the following year or upon the termination of contracts.

The employer shall record the dates of annual paid leaves of workers and the total amount of the wages paid for annual paid leaves have not been taken in the worker payroll roster designated in Article 23 and shall inform the worker in writing every year on a regular basis.

In the case of a claim of rights by workers under this Article, the employer shall bear the burden of proof if the employer considers that the workers rights do not exist.

ORIGIN: ALL

DESTINATION: TAIWAN