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(54) **SEMICONDUCTOR DEVICE AND METHOD FOR FABRICATING THE SAME**

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(57) **ABSTRACT**

A semiconductor device includes a magnetic tunneling junction (MTJ) on a substrate, a first spin orbit torque (SOT) layer on the MTJ, a passivation layer around the MTJ, and a second SOT layer on the first SOT layer and the passivation layer. Preferably, a top surface of the passivation layer is lower than a top surface of the first SOT layer.