

## MOE

1. According to the Statute Governing the Retirement of School Faculty and Staff and other related regulations, whether the teacher is from Taiwan or not, as long as he/she obtains R.O.C. citizenship before retirement, he/she may receive his/her pension in monthly installments.

Additionally, retired teachers who are deprived of citizen rights or lose the citizenship of the Republic of China, their right to claim pension payment will be deprived or suspended. Therefore, it is unequal to the teachers having R.O.C. citizenship to let foreigners receive pension in monthly installments.

Besides, in accordance with Immigration Act, even though the teachers have permanent residency, they still do not have the nationality of the Republic of China. Hence, the foreign teachers with permanent residency can not receive monthly payment after retiring.

Furthermore, based on the worldwide retirement system for teachers, foreign teachers only possess the same retiring rights and benefits as native teachers if the countries, like France and Belgium , implement high income tax policy, defined contribution pension plan or lump-sum retirement payment policy. Moreover, on the basis of international equal and mutual-beneficial principle, only when other countries offer equal and mutual-beneficial pension system to the teachers with citizenship of R.O.C. do we offer the same retiring rights and benefits to foreign teachers from those countries.

2. According to the Statute Governing the Retirement of School Faculty and Staff, the teachers who has served for at least 5 years and has reached the age of 60 or has served for over 25 years may apply for retirement and receive pension.