

Labor Abuses at Taiwanese Textile Manufacturers

Due Diligence Beyond Tier One

Interim Report: September 2024

A large, faint watermark of the TRANSPARENT logo is visible in the bottom right corner of the page. It consists of a large circle containing a vertical bar with a central gap, and a horizontal bar above it.

About Transparentem

Transparentem transforms industries by allying with workers and communities to uncover abuses in global supply chains and drive labor and environmental justice.

We envision a sustainable world that is just and equitable for all workers and their communities.

A catalyst for systemic change, Transparentem spurs companies to play a critical role in remediating abuses at the worksites where they source their products. Through in-depth investigations, strategic engagement with companies, and policy advocacy, we strive to drive change across entire industries.

We choose our areas of focus for the greatest impact, investigating endemic abuses—including child labor, forced labor, and gross environmental degradation—that affect the health and welfare of thousands of workers and their communities. Ultimately, through collective action and collaboration, we strive to fundamentally transform industry practices and bring real, tangible justice to some of the world’s most vulnerable populations.

We are philanthropically funded by foundations and individuals and are tax exempt in the United States under Section 501(c)(3) of the Internal Revenue Code.

Table of Contents

1.0	EXECUTIVE SUMMARY	1
2.0	BACKGROUND	5
3.0	TRANSPARENTEM'S INVESTIGATION	6
4.0	COMPANY RESPONSES	9
5.0	GOVERNMENT ENGAGEMENT	12
6.0	GOVERNMENT PROCUREMENT	13
7.0	CALL TO ACTION	14

1.0 Executive Summary

In February 2024, Transparentem contacted more than 40 companies to alert them that we had uncovered evidence of severe labor abuses affecting migrant workers employed by nine textile suppliers in Taiwan. Evidence showed these suppliers were connected to the companies' supply chains. Transparentem asked these companies to confirm their connections to these suppliers, remediate the problems, and to undertake or support systemic reforms that will protect migrant workers in Taiwan and prevent future abuses.

This interim report provides an update on Transparentem's investigation and buyer responses as of early September 2024. It is intended to alert businesses to human rights risks in Taiwanese textile manufacturing and encourage due diligence efforts, promote government efforts to require ethical business conduct, and encourage all stakeholders to become involved in solutions.

As most investigated Taiwanese suppliers and buyers are currently working to respond to Transparentem's investigation, this report does not name specific suppliers or buyers. In the coming months, Transparentem will publish a full report that identifies the investigated suppliers and buyers and provides a detailed account of actions they have taken to protect workers and any recommendations for further necessary action.

In this report, the term "buyer" means a company that bought material directly from at least one investigated supplier or from another company that bought material from at least one investigated supplier. However, use of the term "buyer" does not mean that material from an investigated supplier is necessarily in the company's products. It means there is a possible supply chain connection to one or more investigated supplier(s) that may have resulted in material from an investigated supplier being in the company's products.

This report defines tier one suppliers as those manufacturers from which buyers purchase finished products, and suppliers beyond tier one as those that produce materials used by tier one manufacturers. All the investigated suppliers fall into the second category.

The information in this interim report contains information available to Transparentem as of September 18, 2024. Updated information will appear in a more detailed report in the coming months.

Investigation Summary

In 2022 and 2023, Transparentem investigators confidentially interviewed more than 90 workers from Vietnam, the Philippines, Indonesia, and Thailand employed by over a dozen textile and textile-related suppliers in Taiwan. The investigation found evidence of International Labour Organization (ILO)

indicators of forced labor and evidence of other labor abuses. Transparentem sent reports to buyers describing abuses reported at 13 facilities operated by nine suppliers and containing recommendations for remediation.

At all nine suppliers, migrant workers told investigators that they had paid for their jobs with high fees to home-country recruitment agents and ongoing monthly fees to Taiwanese labor brokers. At some factories, some workers also reported paying high deposits to recruitment agents, money that was often only to be returned after they had finished a full three-year contract. And some workers at some factories reported paying fees to renew their contracts after three years.

High recruitment fees, when financed through debt, put migrant workers at risk of debt bondage, which the International Labour Organization (ILO) has recognized as an indicator of forced labor.

At five of thirteen the investigated worksites, workers reported that “no-fee policies” had been implemented in recent years, eliminating recruitment fees for new workers. However, workers at these factories said they had not been reimbursed for past fees.

At all suppliers, investigators also uncovered evidence of one or more problems that the ILO recognizes as indicators of forced labor: retention of identity documents, intimidation and threats, excessive overtime, restriction of movement, abusive working and living conditions, deception, and abuse of vulnerability.

Additionally, workers at several suppliers described conditions preventing them from quitting that could constitute a menace of penalty—a key element of the ILO’s definition of forced labor. Evidence also indicated that workers at some factories experienced pay and leave problems, discrimination, inadequate grievance mechanisms, restricted freedom of association, and discipline by fines, a United Nations Office on Drugs and Crime (UNODC) indicator of human trafficking.

Recommended Actions

Transparentem has recommended that buyers, suppliers, and the Taiwanese government take action to provide remedies for workers and make systemic improvements to prevent these problems from recurring.

Transparentem urges buyers to hold suppliers accountable for meeting basic standards of ethical recruitment and factory management. Buyers must provide protection and redress to any workers harmed, strengthen policies, and make improvements throughout their supply chains. Transparentem urges buyers to undertake supply chain tracing and remediation efforts reaching all their supplier factories in Taiwan, including tier-two production and beyond. Buyers must always ensure that pricing

is sufficient to allow their upstream suppliers to maintain good standards while also earning a reasonable profit.

Transparentem also recommends that buyers engage with the Taiwanese government to seek increased protections for migrant workers employed in Taiwan. These measures could include legally prohibiting worker-borne fees, protecting migrant workers via binding agreements with worker-sending countries, and allowing migrant workers to change employers more easily. Transparentem is working with local and international civil society organizations to advocate for these reforms in Taiwan.

Progress and Next Steps

Corrective Action Plans

In response to the reports delivered by Transparentem, buyers commissioned third-party assessments at facilities for eight out of nine investigated suppliers. Transparentem has received and reviewed assessments of eleven facilities operated by these eight suppliers. With minor exceptions, the assessments confirmed virtually all the problems reported by Transparentem and, in some cases, found additional problems. Buyers were in the process of creating corrective action plans with suppliers at the time of the publication of this report.

Government Engagement

At Transparentem's urging, and with assistance from the Fair Labor Association (FLA) and the American Apparel and Footwear Association (AAFA), some buyers are advocating for a set of important reforms to be undertaken by the Taiwanese government. Fifty buyers—including 32 buyers engaged by Transparentem in relation to this investigation—signed on to a joint letter to the government recommending these reforms. The letter was sent on September 11, 2024.

Transparentem and Taiwanese civil society organizations worked together to create a parallel letter to the Taiwanese government, calling for similar reforms to protect migrant workers. That letter, signed by 21 individuals and local and international CSOs was sent on September 26, 2024.

Government Procurement

Transparentem has traced supply chains that include the investigated Taiwanese suppliers to certain governments who may be purchasing products made with materials from these suppliers. Transparentem is preparing briefs for these governments that will recommend actions to increase due diligence in public procurement and protect workers throughout the governments' supply chains.

Full Report

In the coming months, Transparentem intends to publish a more detailed report identifying the investigated suppliers and the buyers we have engaged to seek remediation. The report will detail corrective actions taken by each buyer and supplier and any gaps in due diligence. The report will also describe preliminary outcomes from government engagement efforts, including those related to public procurement.

Eradicating labor abuses at manufacturing beyond tier one is a difficult task, requiring broad collaboration and input from businesses, workers, government, and civil society. Effective efforts will protect workers, make businesses more competitive, and strengthen the Taiwanese manufacturing sector.

2.0 Background

As of July 2024, Taiwan employed nearly 800,000 workers from Indonesia, the Philippines, Thailand, and Vietnam, with nearly two-thirds working in manufacturing.¹ Migrants from Vietnam comprised the largest portion employed in Taiwanese factories, followed by migrants from the Philippines, Indonesia, and Thailand.²

Excessive recruitment fees and forced labor of migrant workers—in the manufacturing industry and beyond—are known and documented problems in Taiwan.

- The US State Department’s *2023 Trafficking in Persons* report on Taiwan describes the hiring of foreign workers through recruitment agencies in home countries as a process that often involves “exorbitantly high” recruitment fees and deposits and can lead to coercion, abusive working conditions, and forced labor.³
- A 2021 ILO report on Vietnamese migrants’ recruitment costs found the average paid by 275 survey respondents who had returned home after working in Taiwan was \$5,760,⁴ which equaled two and half years of Vietnam’s minimum wage,⁵ and said that “the payment of recruitment fees and related costs significantly increases the risk to workers of experiencing forced labor, debt bondage, and human trafficking.”⁶
- Local and international media reports and civil society groups have indicated that migrant workers incur significant debt to pay home-country recruiters for jobs in Taiwan and face abusive working and living conditions, restricted freedom of movement, excessive overtime, and a risk of repatriation if they protest about labor conditions or attempt to change employer.⁷

Since 2001, the Taiwanese government has maintained a non-binding recommendation to source countries of migrant labor that recruitment fees should not exceed one month’s pay.⁸ In June 2023, US and Taiwanese authorities agreed “to eliminate the charging of recruitment fees and related costs to migrant workers” as part of a bilateral trade agreement.⁹

While Taiwanese law¹⁰ technically allows migrant workers to find new employers at the end of a contract or, under limited circumstances, mid-contract, in practice, migrants have little opportunity to do so. Migrants experiencing abuse may thus have limited options to change employers if they wish to remain in Taiwan. The Ministry of Labor implemented new rules in 2021 that further limited workers’ ability to find new employment in a different industry.¹¹ In July 2023, the Taiwanese government’s supervisory branch, the Control Yuan, recommended that the government recognize that limitations on changing employers disadvantage migrant workers and gradually relax legal restrictions on migrant workers’ freedom to change employers.¹²

3.0 Transparentem's Investigation

Transparentem's investigation found evidence of the following problems:

1. **Paying to work: recruitment fees, monthly broker fees, and contract renewal fees**
2. **Obstacles to quitting and repatriation as means of coercion**
3. **Intimidation and threats***
4. **Discipline by fines**
5. **Retention of identity documents***
6. **Restriction of movement***
7. **Excessive overtime***
8. **Pay and leave problems**
9. **Abusive working and living conditions***
10. **Deception***
11. **Discrimination**
12. **Inadequate grievance mechanisms**
13. **Restricted freedom of association**
14. **Abuse of vulnerability***

Starred findings are ILO indicators of forced labor. According to the ILO, finding one or more forced labor indicators points to the possible presence of forced labor,¹³ which the ILO Forced Labour Convention, 1930 (No. 29) defines as “all work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily.”¹⁴ Discipline by fines is a United Nations Office on Drugs and Crime (UNODC) indicator of human trafficking.

Key Findings

Recruitment fees

At all investigated suppliers, interviewed migrant workers reported paying recruitment fees and related costs to home-country recruitment agents. These fees ranged up to \$6,000. The reported fees were among the highest that Transparentem has found in investigations involving migrant workers in several countries. In some cases, workers also paid deposits of \$500 to \$1,000 to recruitment agents, described by workers as a means of preventing their “escape.” While some investigated suppliers had recently implemented no-fee policies, eliminating recruitment fees for new workers, most interviewed workers had not been reimbursed for past fees they paid.

Monthly broker fees and contract-renewal fees

At all investigated suppliers, workers also reported paying or having paid “service fees” of \$50 to \$60 every month to Taiwanese labor brokers, adding up to more than two months’ base wages over a three-year contract. These “service fees,” like other recruitment fees and related costs, can bind workers to their jobs. While these fees appear to be legal under Taiwanese law, international organizations and other stakeholders have said that migrant workers should not have to pay them. In exchange for monthly fees, Taiwanese labor brokers ostensibly provide translation and other services for workers, but interviewees said the brokers were slow, unresponsive, or unreliable. In addition, at two investigated factories, workers reported paying fees of around a half to one month’s wages to renew their three-year contracts. This appears to be illegal in Taiwan.

Obstacles to quitting

At three investigated suppliers, workers reported obstacles to quitting and finding a new employer in Taiwan either mid-contract and/or at the end of their contracts. Obstacles included being blocked by their broker from changing employers or being told by supervisors or brokers to renew their contracts or face repatriation. Preventing workers from resigning may constitute an abuse of vulnerability—an ILO indicator of forced labor—or a menace of penalty—defined by the ILO as a “means of coercion used to impose work on a worker against a person’s will” and part of the definition of forced labor in ILO Forced Labour Convention, 1930 (No. 29).

Intimidation and threats and discipline by fines

At five of the investigated suppliers, workers reported intimidation, threats, and punishments, by managers, supervisors, and/or labor brokers, often for comparatively minor infractions, like tardiness or phone use. Punishments sometimes included discipline by fines. Workers described systems of discipline that included warning letters, but also threats, yelling, repatriation, pay reductions, cutting overtime hours, and imposing cleaning duties. At one of these suppliers, worker contracts and warning letters indicated that the supplier used repatriation as a punishment for workplace infractions. At another, four workers reported that the supplier sent home migrant workers who became pregnant, a practice that appears to be illegal under Taiwanese law.

Retention of identity documents

At three investigated suppliers, workers reported that the factories held their passports. This practice appears to be legal under Taiwanese law, provided workers consent to it. However, the US State Department’s 2023 Trafficking in Persons Report has noted that “employers were reportedly easily able to coerce migrant workers into ‘voluntarily’ turning over their identity documentation” in Taiwan. Workers without their identity documents may feel they cannot leave their jobs, may not have access to services, and may be afraid to seek assistance from authorities.¹⁵

Restriction of movement

Workers at most investigated suppliers also reported restriction of movement—an ILO indicator of forced labor—including nighttime curfews or limits on how many hours per day they could be away from the factory premises. Such restrictions appear to be illegal under Taiwanese law.

Excessive overtime

The ILO states that requiring employees to work more overtime than allowed under national law amounts to forced labor. Interviewees at most investigated suppliers reported work schedules that exceeded the legal limit on either a daily or monthly basis or both. In some cases, pay slips also showed overtime hours exceeding legal limits.

Abuse of vulnerability

Migrant workers are particularly vulnerable to forced labor due to many factors, including a lack of—or a lack of knowledge of—community support structures, local laws, workers’ rights, representation in organized labor, and fluency in local languages. Fear of detention and repatriation, as well as xenophobia and restrictive immigration practices—particularly when, as in Taiwan, migrant workers may generally change employers only with the cooperation of their current employer—can all compound worker vulnerability.¹⁶ This, together with the previously mentioned findings, indicates that migrant workers at the investigated suppliers may be susceptible to abuse of vulnerability, an ILO indicator of forced labor.

4.0 Company Responses

Transparentem traced supply chains to identify more than 40 companies with possible supply chain connections to the investigated Taiwanese suppliers. Transparentem presented its findings to these buyers in February and March 2024 and called on buyers to take action.

Specifically, Transparentem asked buyers to do four things:

- A. Fix problems:** Develop and implement corrective action plans to address all problems identified in the reports.
- B. Strengthen policies:** Review and revise company policies to protect workers and increase transparency.
- C. Sustain changes:** Establish or improve mechanisms to identify labor abuses and ensure workers have access to effective grievance mechanisms.
- D. Expand impact:** Advocate for government support of migrant workers' rights.

Nearly all the companies contacted by Transparentem were responsive to our outreach. With assistance from the American Apparel and Footwear Association (AAFA), most buyers organized themselves into working groups to coordinate action at the investigated suppliers.

Buyers contracted Verité and Dignity in Work for All (DIWA), two non-profit providers of factory social assessments and other services, to conduct social audits at the investigated suppliers. Eight of nine suppliers investigated by Transparentem were audited by Verité and/or DIWA.

In April 2024, DIWA conducted assessments at four facilities operated by four suppliers, interviewing a total of 167 migrant workers. At some or all facilities, DIWA found evidence of recruitment fees, monthly broker fees, the payment of deposits in sending countries, obstacles to quitting, restriction of movement, excessive overtime, inadequate grievance mechanisms, intimidation and threats, discipline by fines, discrimination, pay and leave problems, risks of deception, and problems with freedom of association. As stated above, Transparentem found virtually all these same problems.

In its analysis of management systems, DIWA also found at some or all facilities absent or inadequate due diligence and monitoring procedures of recruitment intermediaries in Taiwan and sending countries, and various weaknesses in systems and procedures in the recruitment and employment of migrant workers.

One supplier audited by DIWA responded with a six-page memo, attempting to clarify or dispute several of the assessment's findings, including those regarding recruitment fees and restriction of movement. DIWA reviewed the memo and stated that it stands by its findings.

In July and August 2024, Verité conducted assessments at eight facilities operated by five suppliers (including one supplier with a worksite also audited by DIWA). Transparentem has received and reviewed audit reports from seven of these facilities, with a total of 167 workers interviewed. At some or all the facilities, Verité found evidence of problems including recruitment fees, obstacles to quitting, intimidation and threats, restriction of movement, discrimination, excessive overtime, and problems with grievance mechanisms and freedom of association. As stated above, Transparentem found virtually all these same problems.

At eight of the nine investigated suppliers, a buyer or buyers had taken a leadership role in coordinating with suppliers to implement reforms. Transparentem applauds these buyers for spearheading remediation efforts at these suppliers' facilities.

At the time of publication of this report, buyers were in the process of creating corrective action plans with these suppliers. Transparentem looks forward to the outcomes and strongly urges buyers to extend their efforts to all investigated suppliers and to other suppliers in Taiwan where there are risks of similar abuses.

Unfortunately, at the ninth supplier, buyers had taken no affirmative steps to respond to Transparentem's investigation, seven months after receiving our reports of possible labor abuses there. A representative of the buyer groups cited buyers' lack of a sourcing relationship with that supplier as the reason for their inaction. However, many buyers did confirm that they were purchasing from an intermediary company that purchased goods from that supplier or from another in the same supplier group. Transparentem recommends that buyers take immediate action together with their intermediaries to work with this supplier and eliminate the risks associated with these business relationships in their supply chain.

Corporate Responsibility for Forced Labor in Indirect Business Relationships

In Transparentem's engagement with buyers, we have argued that a buyer should take action in response to reports of forced labor that occur at its supplier's supplier, even if the buyer believes the materials manufactured by the supplier's supplier do not enter into the buyer's products.

Transparentem made this argument in response to some buyers who acknowledged that investigated Taiwanese manufacturers provided materials to their own direct suppliers but stated that they were not obligated to work toward remediation at the Taiwanese manufacturers because the buyers had processes in place to determine that material from the Taiwanese manufacturers were not part of their products.

Transparentem's position is that companies bear some responsibility for the business practices of their direct business partners, which includes those partners' suppliers' practices. While companies may in some cases not have responsibility and sufficient leverage on their own to prevent or mitigate abuses at suppliers to their suppliers, they can and should join with other downstream buyers and exercise collective leverage.

While many buyers engaged by Transparentem disagreed with Transparentem's argument, some nevertheless supported efforts toward remediation or prevention and mitigation at the investigated suppliers.

5.0 Government Engagement

As described above, Transparentem called upon buyers from the investigated suppliers to advocate for government support of migrant workers' rights. Transparentem encouraged all buyers to engage directly with the government of Taiwan to seek legislative and regulatory changes and enforcement efforts to protect foreign workers employed in Taiwan.

With assistance from the AAFA and FLA, 50 international brands, including 32 buyers engaged by Transparentem in connection with this investigation, coalesced around [a set of recommendations delivered to the Taiwanese government](#). These recommendations include protection and promotion of freedom of association, implementation of the "employer pays" principle, binding agreements with worker-sending countries to protect migrants, and streamlining of the application process for migrants wishing to change employers.

In parallel to this important effort by buyers, Transparentem has worked with Taiwanese and global civil society organizations to [send a letter with similar recommendations](#) to the Taiwanese government. These recommendations include changing laws to prohibit all worker-borne fees, including monthly service fees paid to Taiwanese brokers; protecting and promoting migrant workers' freedom of association; and allowing migrant workers to change jobs more easily.

Taiwan has an opportunity to strengthen the sustainability of its economy by meeting international standards and respecting the labor rights of migrant workers. Demonstrating that Taiwan can promote business sustainability and workers' welfare will help Taiwan attract and retain investment from global companies.

6.0 Government Procurement

To promote systemic change and the eradication of labor abuses throughout global supply chains linked to Taiwan, Transparentem has traced connections between the investigated Taiwanese suppliers and procurement contracts of several national governments. Most of these countries have relevant laws, agreements, or prohibitions in place, including the prohibition of using public funds to purchase products made with forced labor.

We plan to engage with the governments of several nations who may be purchasing products from companies that source directly or indirectly from the investigated Taiwanese suppliers. We will seek improvements to these countries' purchasing practices to mitigate and prevent labor abuses at all points in their supply chains.

7.0 Call to Action

Many labor abuses in global supply chains occur beyond the first tier of production. But it is at this level, where buyer leverage is often diminished, that remediation and systemic reforms can be most difficult to implement. Tackling this problem requires sustained action from a variety of stakeholders. This includes businesses using materials from problematic factories as well as businesses operating in the same sector, that have an interest in eliminating problems affecting potential suppliers.

Buyer actions so far in response to Transparentem’s investigation in Taiwan represent a step in the right direction. But much work remains to be done.

Buyers must continue to work with the investigated suppliers to provide remedies to workers and implement comprehensive corrective action plans. And they must take the work further, implementing reforms throughout their supply chains and creating close and long-term relationships with suppliers at all tiers to ensure that solutions are sustained. This effort requires full visibility into supply chains—from the raw materials to the finished product. Buyers should make this supply chain information publicly available.

Suppliers must ensure that they use only ethical recruitment methods to staff their factories, ensuring that migrant workers do not pay recruitment fees and related costs. Suppliers can make themselves more attractive to global companies by eliminating the “service fees” charged by Taiwanese brokers, even if these fees remain legal under Taiwanese law.

Taiwan’s current labor laws permit suppliers to outsource many human resources responsibilities, allowing labor brokers to charge workers for these services. This system enables abuse. It must be transformed so that employers carry out many of these responsibilities in-house and are in a position to ensure that labor rights are respected at every step of a worker’s recruitment and employment journey. The Taiwanese government should enact this and several other reforms.

Other governments have a role to play as well. The governments of countries that send migrant workers to Taiwan should crack down on unethical recruitment and set up binding agreements with Taiwan to govern the treatment of workers. The US government and other trading partners should make the protection of migrant workers a key part of trade agreements with Taiwan.

At all levels, every action must include consultation with and input from workers and workers’ associations. Migrant workers must have access to unions or independent workers’ associations with the capacity to represent their interests.

-
- ¹ Taiwan Ministry of Labor, “Foreign Workers in Productive Industries and Social Welfare by Industry and Nationality,” 2023, <https://statdb.mol.gov.tw/html/mon/c12040.pdf>
 - ² Taiwan Ministry of Labor, “Foreign Workers in Productive Industries and Social Welfare by Industry and Nationality,” 2023, <https://statdb.mol.gov.tw/html/mon/c12040.pdf>.
 - ³ U.S. Department of State, “2023 Trafficking in Persons Report: Taiwan,” 2023, <https://www.state.gov/reports/2023-trafficking-in-persons-report/taiwan/>.
 - ⁴ International Labour Organization, “Measuring Sustainable Development Goal Indicator 10.7.1 on the recruitment costs of migrant workers”, 2012, pp. 2, 9, https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---protrav/---migrant/documents/publication/wcms_793329.pdf;
 - ⁵ “Minimum Wage – Vietnam,” WageIndicator.org, (website), n.d., accessed February 1, 2024, <https://wageindicator.org/salary/minimum-wage/vietnam>.
 - ⁶ International Labour Organization, “Measuring Sustainable Development Goal Indicator 10.7.1 on the recruitment costs of migrant workers”, 2012, p. vii, https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---protrav/---migrant/documents/publication/wcms_793329.pdf.
 - ⁷ “Debt Bondage Payouts Mark Progress But Fail to Make Migrants Whole in Taiwan,” *The Diplomat*, August 22, 2023, <https://thediplomat.com/2023/08/debt-bondage-payouts-mark-progress-but-fail-to-make-migrant-workers-whole-in-taiwan/>; “Migrants squeezed in Taiwan,” *Le Monde diplomatique*, February 14, 2023, <https://mondediplo.com/outsidein/migrant-workers-taiwan>; “The Vietnamese Debt Bondage Gamble,” *The Diplomat*, June 13, 2022, <https://thediplomat.com/2022/06/the-vietnamese-debt-bondage-gamble/>; “Tech groups in Taiwan accused of locking up migrant workers,” *Financial Times*, June 22, 2021, <https://www.ft.com/content/4269650e-7660-4b80-b294-f81b4368784c>; “Taiwan factory forces migrant workers back into dormitories amid Covid outbreak,” *The Guardian*, June 11, 2021, <https://www.theguardian.com/world/2021/jun/11/taiwan-factory-migrant-workers-dormitories-covid-outbreak>; “Taiwan’s Human Rights Miracle Does Not Extend to Its Asian Foreign Workers,” *The Diplomat*, October 10, 2019, <https://thediplomat.com/2019/10/taiwans-human-rights-miracle-does-not-extend-to-its-southeast-asian-foreign-workers/>; “Addressing Challenges Faced by Taiwan’s Migrant Workers,” *The Diplomat*, December 30, 2020, <https://thediplomat.com/2021/12/addressing-challenges-faced-by-taiwans-migrant-workers/>; Series of articles in Chinese on recruitment fees and human rights risks for migrant workers in Taiwan, *The Reporter*, November 15, 2020, <https://www.twreporter.org/topics/migrant-workers-market-changes>; Global Taiwan Institute, Dr. Bonny Ling, “Reform Taiwan’s Labor Laws to Better Prevent Forced Labor,” June 14, 2023, <https://globaltaiwan.org/2023/06/reform-taiwans-labor-laws-to-better-prevent-forced-labor/>; Verité, “Barriers to Ethical Recruitment: Action Needed in Taiwan,” October 29, 2018, <https://verite.org/barriers-to-ethical-recruitment-taiwan/>; The Five Corridors Project, “Philippines to Taiwan: Fair Recruitment in Review,” July 2021, <https://fivecorridorsproject.org/philippines-taiwan>; Serve the People Association, “It is a fundamental right that allows workers to avoid ‘forced labor,’” February 9, 2022, <https://www.spa.org.tw/article/298>; Taiwan International Workers’ Association, “Freedom to change employers,” January 17, 2022, <https://tiwa.org.tw/freedom-to-change-employers-2022-migrant-worker-rally-press-release-20220116/>.
 - ⁸ Transient Workers Count Too, “Research Brief: Migrant Worker Recruitment Costs – Taiwan,” April 2016, pp. 1, 4, <https://twc2.org.sg/wp-content/uploads/2020/01/Taiwan-Recruitment-Fees-v2020jan1.pdf>; Peter Bengtsen, “Migrant Workers Squeezed in Taiwan,” *Le Monde Diplomatique*, February 14, 2023, <https://mondediplo.com/outsidein/migrant-workers-taiwan>.
 - ⁹ “US, Taiwan sign trade deal over China’s opposition,” *AP News*, June 2, 2023, <https://apnews.com/article/taiwan-united-states-trade-deal-china-baa89f572d81936c866cbe1106c2824e>; Office of the United States Trade Representative, “Agreement Between The American Institute In Taiwan And The Taipei Economic And Cultural Representative Office In The United States Regarding Trade Between The United States Of America And Taiwan,” 2023, <https://ustr.gov/sites/default/files/2023-05/AIT-TECRO%20Trade%20Agreement%20May%202023.pdf>.
 - ¹⁰ Employment Service Act, 1992 (Amended 2023), Articles 53, 59, <https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?pcode=N0090001>.
 - ¹¹ “Ministry of Labor tightens rules for migrant workers,” *Taipei Times*, August 29, 2021, <https://www.taipetimes.com/News/taiwan/archives/2021/08/29/2003763428>.
 - ¹² “失聯移工達8.2萬人 監委籲正視人權修法放寬自由轉換雇主,” (“The number of missing migrant workers reaches 82,000. The Supervisory Committee calls for facing up to human rights and amending the law to relax the freedom to change employers”), *Yahoo News*,

July 27, 2023,

<https://tw.news.yahoo.com/%E5%A4%B1%E8%81%AF%E7%A7%BB%E5%B7%A5%E9%81%9482%E8%90%AC%E4%BA%BA-%E7%9B%A3%E5%A7%94%E7%B1%B2%E6%AD%A3%E8%A6%96%E4%BA%BA%E6%AC%8A%E4%BF%AE%E6%B3%95%E6%94%BE%E5%AF%AC%E8%87%AA%E7%94%B1%E8%BD%89%E6%8F%9B%E9%9B%87%E4%B8%BB-070814008.html>.

- “失聯移工逾8萬人 監院籲正視人權困境查處非法仲介,”(More than 80,000 migrant workers have gone missing. The prison calls for facing up to the human rights dilemma and investigating and punishing illegal intermediaries”), *Central News Agency*, July 27, 2023, <https://www.cna.com.tw/news/aip/202307270190.aspx>; “全台失聯移工逾8萬人，監委籲政府積極作為確保移工權益,” (“ There are more than 80,000 missing migrant workers in Taiwan. The Supervisory Committee calls on the government to take active measures to ensure the rights of migrant workers”), *The New Lens*, July 27, 2023, <https://www.thenewslens.com/article/189426>.
- ¹³ International Labour Organization, “ILO Indicators of Forced Labour,” October 1, 2012, p. 3, https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_203832.pdf.
- ¹⁴ International Labour Organization, Forced Labour Convention, 1930 (No. 29), Art. 2.1 (June 28, 1930), https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C029.
- ¹⁵ International Labour Organization, “ILO Indicators of Forced Labour,” October 1, 2012, p. 17, https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_203832.pdf; Work Better Innovations, “Understanding the International Labour Organization Indicators of Forced Labour: Practical Guide for Taiwan's SMEs”, 2022, p. 74, <https://www.whi.org.uk/publications/>.
- ¹⁶ Employment Service Act, 1992 (Amended 2023), Articles 53, 59, <https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?pcode=N0090001>.