



OFFICE OF THE JUDGE ADVOCATE GENERAL **LEGAL ASSISTANCE POLICY DIVISION**



DEPENDENT EMPLOYMENT IN KOREA

This guide is to clarify the legal status of U.S. dependents who fall under the Status of Forces Agreement (SOFA) and provide initial guidance. The SOFA status applies to active-duty personnel and the civilian component of the U.S. armed forces stationed in Korea and their dependents. These dependents are admitted to the Republic of Korea (ROK) under an A-3 visa status. Dependents are defined in SOFA, Article I as follows:

(1) Spouse and children under 21;

(2) Parents, children over 21, or other relatives dependent for over half their support upon a member of the United States armed forces or civilian component.

EMPLOYMENT OPTIONS AVAILABLE

1. U.S. Government Employment

a. A dependent under SOFA status may apply to work at a variety of positions on the installation, including employment directly with the U.S. Government in either an appropriated funded or non-appropriated funded position.

b. Taxes: Dependents of U.S. armed forces members and the civilian component “shall not be liable to pay any Korean taxes to the Government of the ROK or to any other taxing agency in the ROK on income received as a result of their service with or employment by the United States armed forces.” SOFA, Article XIV para. 2.

2. Remote Work (working for a U.S. non-SOFA status company) a. A dependent under SOFA status who is otherwise authorized to work within the U.S. can work remotely for a U.S. based company regardless of whether they reside on a U.S. installation or off a U.S. installation.

Taxes: Dependents of the U.S. armed forces members and the civilian component “shall not be liable to pay any Korean taxes to the Government of the ROK or to any taxing agency in the ROK, on income derived from sources outside of the ROK, nor shall periods during which such persons are in the ROK be considered as periods of residence or domicile in the ROK for the purposes of Korean taxation.” SOFA, Article XIV para. 2.

3. On-Base Self-Employment

a. The SOFA does not expressly mention on-base self-employment. As such, there's nothing forbidding dependents from engaging in on-base self-employment activities.

b. Taxes: Generally, income derived from a Korean employer is subject to Korean tax laws. Similarly, income derived from a U.S. source is subject to U.S. federal and state tax laws. Furthermore, the SOFA does not “exempt U.S. citizens who claim residence in the ROK for U.S. income tax purposes from payment of Korean taxes on income.” See SOFA Article XIV, para. 2. As such, for assistance in determining the source of your income please contact your installation’s legal office.

4. Local Economy Employment

a. Pursuant to a Memorandum of Understanding on Preferential Hiring and Employment and Employment of Family Members, between the United States and the Republic of Korea (ROK), the ROK has agreed it will “positively consider” employing dependents of U.S. armed forces members and dependents of the civilian component while they retain SOFA status in Korea. Dependents of contractors are not included. Employment status categories 1-8 (see below) may be available to dependents so long as they meet employment requirements for a position stipulated by Korean Immigration Law.

Eight Employment Related Visa Categories:

- *E-1 Teaching (Professor): This is for professors of higher education. Requirements include education and experience as a professor of higher education.*
- *E-2 Foreign Language Instructor: This category includes English teachers. Requirements include a bachelor’s degree and/or relevant college level educational and/or work experience. Individuals applying for this permit must also be natives of a country where the language they wish to teach is the mother tongue. Proof must be provided of relevant qualifications. The ROK government recently imposed additional requirements including criminal record check by FBI or home state police, health certificate issued by a Korean public health office, and fingerprints.*
- *E-3 Research: This category includes those performing research in the natural sciences or in the development of industry and technology. Requirements include an invitation from a Korean public or private institution to perform work of this nature.*
- *E-4 Technology Instruction: A person possessing professional level knowledge in the natural sciences, or special technical skills. Requirements include an invitation from a Korean public or private institution to instruction of this nature.*
- *E-5 Professional Occupation: This category includes foreign attorneys, accountants, and doctors who are certified in a foreign country and are authorized under Korean law to practice in their field in Korea.*
- *E-6 Arts and Performance: This category includes those engaged in music, the arts, literature, modeling, or other performance activities for profit.*
- *E-7 Special Occupations: Include such employment as designated by the Minister of Justice, including work in translation, interpretation, cultural research, etc.*
- *E-8 Employed Trainee: Temporary employment for industrial training purposes.*

Employment opportunities Eighth Army,
<https://8tharmy.korea.army.mil/site/families/employment-opportunities.asp>

b. Taxes: Generally, ROK tax laws apply to income derived from a Korean employer and not exempt from taxation under SOFA, Article XIV para. 2.

If you have additional questions, please contact your local legal assistance to set-up an appointment.

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