



YES

Can my SPOUSE continue working for a U.S.- Based company online while we are stationed here in KOREA?

Remote work by SOFA dependents is both permissible and normally nontaxable IAW the US-ROK SOFA.

Dependents who are permitted to telework back to their Private sector companies located in CONUS do not trigger SOFA visa issues.

ARTICLE X IV - Taxation.

SOFA Article XIV, Taxation, paragraph 2 states: "Persons in the Republic of Korea solely by reason of being members of the United States armed forces, the civilian component, or their dependents shall not be liable to pay any Korean taxes to the Government of the Republic of Korea or to any taxing agency in the Republic of Korea on income derived from sources outside of the Republic of Korea"

SOFA members are not considered as permanent residents of the ROK

Therefore, SOFA family members providing services remotely, from Korea to employers in the U.S., are not liable to pay any Korean taxes as their earned incomes are from sources outside the ROK.

