

Key Amendments to Act for the Recruitment and Employment of Foreign Professionals



國家發展委員會
NATIONAL DEVELOPMENT COUNCIL

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Outline



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History and Background of Amendments

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Key Points of Policy Relaxation (incl. this amendment)

- Work, Employment Seeking, and Digital Nomads
- Residency and Permanent Residence
- Tax Benefits and Social Securities

Appendix 1– Key Amendments of the Act
Appendix 2.3– How to apply for an individual work permit

1. History and Background of Amendments

■ History



■ Background



2. Framework

The Act contains 33 Articles applicable to the following matters:



Work, Employment Seeking, and Digital Nomads



Employment Service Act §46 Paragraph 1, 1-6

Employment Service Act §48 Paragraph 1, 1 and 3



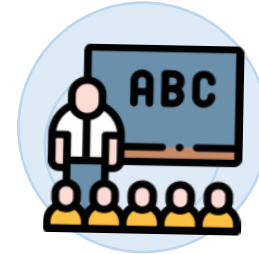
Professional or technical work



Senior managers in overseas Chinese businesses



School teachers



Cram school Foreign teachers



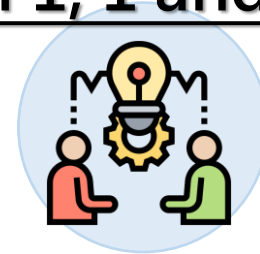
Sport coaches and Athletes



Art and performance related work



School seminars



Government consultants

Act for the Recruitment and Employment of Foreign Professionals



Cram school Dedicated skill instructors



Experimental education



Subject teachers of programs for children of foreign professionals



Subject teachers in arts or activities-related fields for bilingual schools below the public/private senior high school level

Newly **added fields** for Specialist Professionals

(this amendment)

The competent authority of the 12 major fields have established qualification standards for foreign professionals to identify qualifying individuals with special expertise and meet the requirements of industries including **technology, economy, education, culture and arts, sports, finance, law, architecture, national defense, digital, biotechnology, and environmental protection**. Those who span multiple fields may also be approved for their special expertise by a central competent authority with the help of the National Development Council.

2018



科技

Technology



經濟

Economy



教育

Education



文化藝術

Culture and Art



體育

Sports



法律

Law



金融

Finance



建築設計

Architecture

2021 amendment



國防

National Defense



會商

Consultant

2025 amendment



Digital



Biotech



Environment

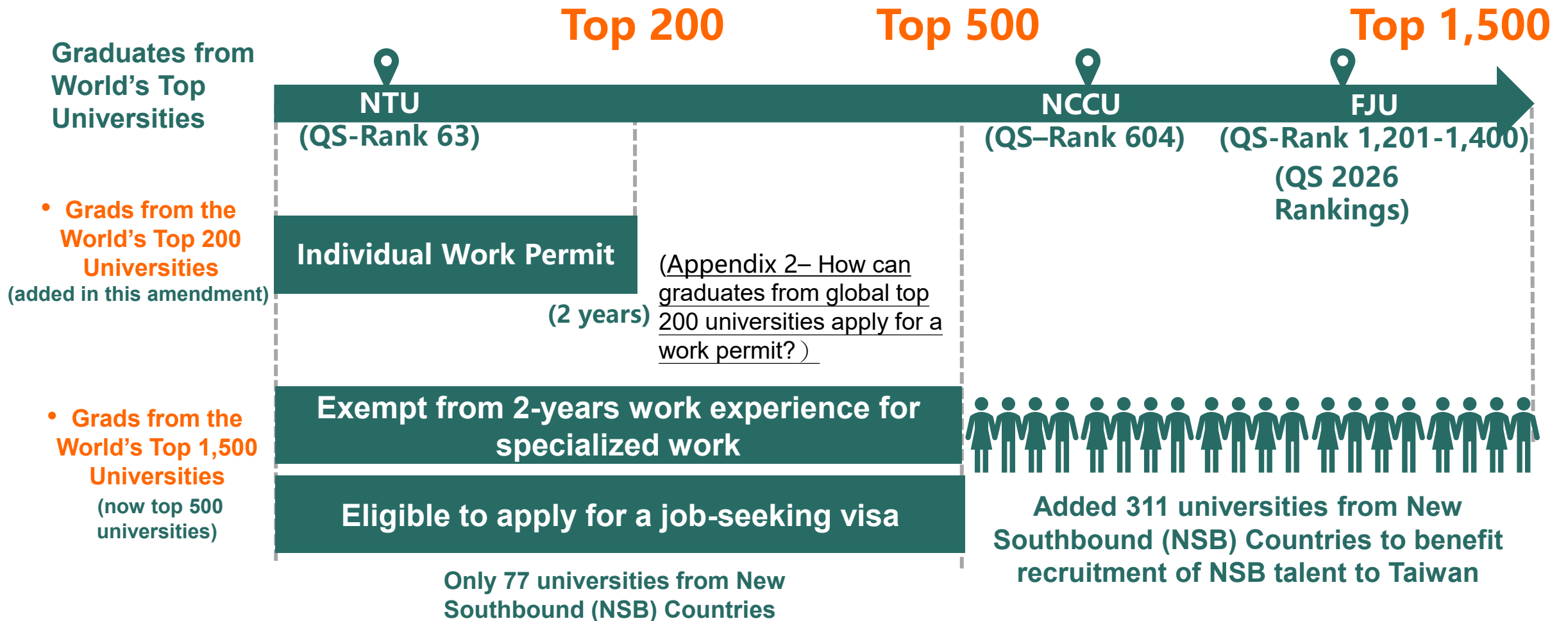
(Formulated in 2023)

Work

Article 6 Grads from **World's Top 1,500 Universities Exempt from 2-years**

Work Experience

Article 11 Grads from **World's Top 200 Universities May Apply for Individual Work Permit** (this amendment)



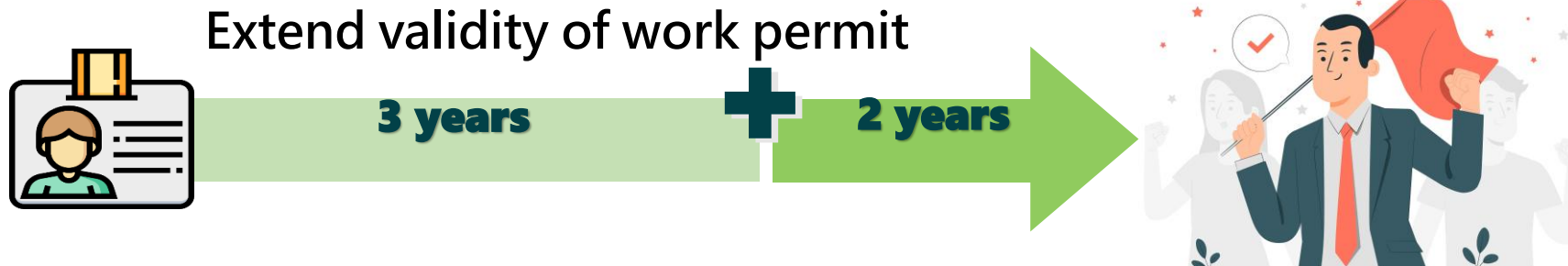
Work

Article 8

Foreign Specialists Professionals may obtain **work permits with a maximum duration of 5 years**

Original Policy

Relaxed Policy



According to the
Employment Service Act:

Work permits are valid
for a maximum of

3 years

Those employed for specialized work in accordance
with this act

Foreign Specialist Professionals
may receive work permits with a
maximum duration of

5 years

Work

Article 9 Issue **Employment Gold Cards** to Foreign Specialist Professionals



4-IN-1 EMPLOYMENT GOLD CARD
SEEK EMPLOYMENT CONVENIENTLY

Original Policy



Foreigners working or hosting seminars in Taiwan must **apply for work permits in each instance**, apply for residence visas and certificates separately, and may not freely change employers

Relaxed Policy

Employment Gold Cards for Foreign Specialist Professionals



4-in-1: Includes **work permit, residence visa, ARC, and multiple re-entry**

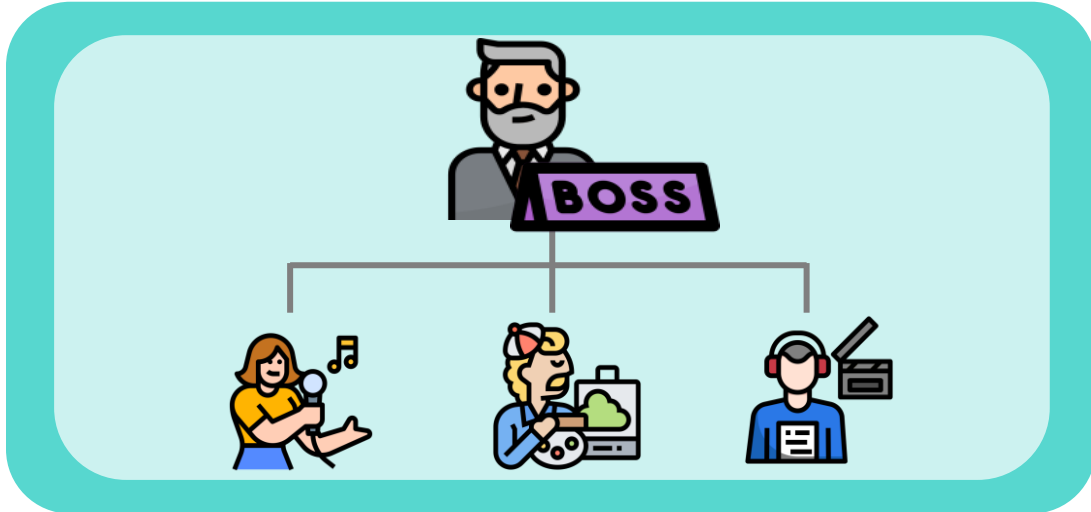


Individual Work Permit: Can **seek employment freely, take on and change jobs**



Valid for **1-3 years** (may apply for **extension** upon expiration)

Original Policy



Employer applies for work permit to the Ministry of Labor on a case-by-case basis

Relaxed Policy



Foreign artists may bypass employers and apply directly with the Ministry of Labor



While Studying

- May work part-time

Post Graduation

- Originally could not work part-time and must apply for work permit according to a point scoring system

This amendment: **Eased restrictions allowing overseas compatriots or foreign students graduating with an associate degree or above to freely work full or part-time without applying for a work permit via employer**



How can overseas compatriot and foreign graduates freely apply for work permit during residency period?

- Overseas compatriot and foreign graduates can extend their residency (1+1 years) by applying to the **Ministry of the Interior**
- Residency certificates to include note **“holder may work without applying for work permit”**

※By law, employers must still provide the employee with NHI and labor insurance

※Students **graduating before 2026** and who possess a resident certificate may apply for an updated **ARC** with the Ministry of the Interior



note :“ holder may work without applying for work permit ”

Work

Article 13 Issue **Employment Seeking Visa Valid 3+3 Months**
Article 14 **Extend Digital Nomad Visa to Max of 2 Years**

(this amendment)

Employment Seeking Visa

Foreigners seeking employment for professional work in Taiwan may receive an **Employment Seeking Visa** with a **maximum stay duration of 6 months**



✦ (max stay of 6 months)

Digital Nomad Visa

Current digital nomad visa permits a maximum stay of **6 months**, this amendment extends stay to a maximum of **2 years**



(max stay of **2 years**) ✦



Original Policy

Foreign spouses planning to work in Taiwan

Apply to the Ministry of Labor in accordance with the **Employment Services Act**

(must meet diploma, work experience, and salary requirements)

Foreign adult children planning to work in Taiwan

Employer submits application to Ministry of Labor

- Apply for work permit in accordance with **Employment Services Act**
- Or work in Taiwan through the **point system for overseas compatriot and foreign students**

(must meet diploma and work experience requirements)

Relaxed Policy

Spouses of foreign senior/specialist professionals planning to work in Taiwan

Bypass employer and **apply for an individual work permit** through the Ministry of Labor

(Appendix 3– How spouses of foreign specialist/senior professionals can apply for work permits)

Adult children of foreign professionals with PR planning to work in Taiwan

After meeting specific residence conditions (accumulating residence period of 10 years with more than 270 days in Taiwan each year), they may **apply for an individual work permit through the Ministry of Labor**

Stays, Residency, and Permanent Residence



Residence

Article 16 **Residence Visa Application Exemption** for Visa Exempt Entry or Visitor Visas
Article 17 Apply for **Residence Extension of 6+6 Months** at End of Residence Period



Foreign Professionals

(PR after **5** years residency)

※After obtaining PR, dependents may apply for PR without financial statements after 5 years of continuous stay

Amendment

Residency for PR

PhD		Ded. 3 yrs	2 yrs
Master		Ded. 2 yrs	3 yrs
Bachelor		Ded. 1 yr	4 yrs
Ass. Degree		Ded. 1 yr	4 yrs

Current

Residency for PR

	Ded. 2 yrs	3 yrs
	Ded. 1 yr	4 yrs
		5 yrs
		5 yrs

Foreign Specialist Professionals

(PR after **3** years residency)

※Reduced to **1** year for qualified professionals (annual income over NT \$6 million)

※After obtaining PR, dependents may apply for PR without financial statements after 3 (or 1) years of continuous stay

PhD		Ded. 2 yrs	1 yr
Master		Ded. 1 yr	2 yrs
Bachelor		None	3 yrs
Ass. Degree		None	3 yrs

	Ded. 1 yr	2 yrs
	None	3 yrs
	None	3 yrs
	None	3 yrs

Stay

Article 20

Direct Ancestors with **Indefinite Visitor Visa for Visiting Relatives**

(this amendment)

Direct ancestors of foreign specialist/senior professionals and their spouses
May apply for Visitor Visa for Visiting Relatives

6 Months



6 Months



6 Months



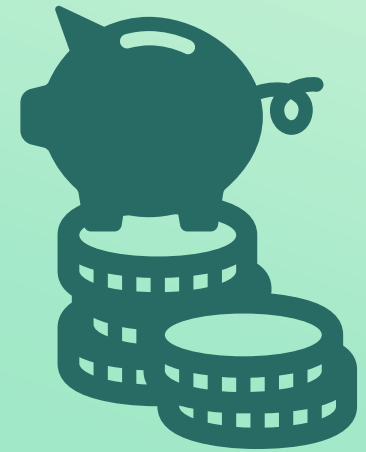
6 Months



...(for an indefinite stay)

Direct ancestors who are covered with full medical and hospitalization insurance for the duration of their stay in Taiwan

Tax Benefits and Social Securities



Applicability



Tax Benefits

- 50% tax exemption for annual income exceeding NT \$3 million
- Overseas income is not included in basic income tax



Review Mechanism



Establish Rigorous Review Mechanism

1. **Strict review for those with Chinese ethnicity**
2. **Ministries will share data and collaborate**
3. **Yearly review results reported to Legislative Yuan**



Note: Employment Gold Cards or work permits for foreign specialist professionals must be submitted before work permit applications

Qualifications for NHI



- 1** Continuous residence of **6 months**
- 2** **Employed** foreign professionals (individual and spouse)
(exempt from 6-month waiting period)
- 3** **Foreign specialist/senior professionals** (individual and spouse) who are **employers** or **self-employed**
(exempt from 6-month waiting period)

Retirement Guarantees

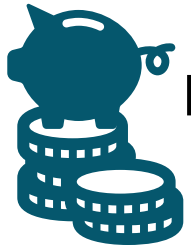
Article 24 Foreign Professionals Eligible for **New Pension System** Upon Employment

Article 25 Eligible for **Employment Insurance** Upon Obtaining PR

(this amendment)

Original Policy

After Amendment



New Pension System

Eligible for new pension system upon obtaining PR

Foreign professionals eligible for new pension system (without needing to obtain PR)



Employment Insurance

(Originally, this act had no relevant policies)
Employment insurance was only available to citizens and their foreign spouses

Employment insurance applicable for those who obtain PR
Subsidies include: unemployment, employment training allowance, maternal leave without pay allowance, etc.

Before Amendment

After Amendment



Disability Services

(Originally, this act had no relevant policies)
 Only available to those with PR from reciprocal countries such as Japan, U.S., UK, other services require self-purchase

Eligibility

Obtain **PR, stay for 10 years, diagnosed and evaluated to have physical or mental disabilities**

Services

- Home care
 - Day care, etc.
- (care services only, no financial support)**



Long-term Care Services

(Originally, this act had no relevant policies)
 Only available to citizens or those under the Mackay Project, other services require self-purchase

Obtain **PR, stay for 10 years, aged 65 or diagnosed and evaluated to have physical or mental disabilities**

- Home care
- Day care
- Pick-up and drop-off



Amend laws to recruit competitively, win the hearts of talents, and establish Taiwan as a second home for global talent

Appendix 1 – Key Amendments of the Act

Work/Digital Nomads

§4 Definition of professionals an professional work

§5 Employment management and review standards

§6 Graduates from world's top 1,500 universities exempt from 2-years work experience

§7 Scenarios with work permit exemptions

§8 Maximum work permit of 5 years for Foreign Specialist Professionals

§9 Max 3-year validity for Employment Gold Cards

§10 Work permits to freely engage in art related work

§11 Individual work permits for graduates from World's top 200 universities

§12 Work permit exemption for overseas compatriot or foreign students with associate degree or above

§13 Maximum 6 months for employment seeking visas

§14 Max 2 years for digital nomad visas

§15 Individual work permits for spouses and adult children

Stay, Residency, and Permanent Residence

§16 Apply for residence directly after visa exempt or visitor visa entry

§17 Extend stay by 6+6 months

§18 Foreign specialist professionals may apply for PR after 3 years of residence, global elites may apply after 1 year; overseas compatriot or foreign students with associate degree or above may deduct 1-3 years

§19 Dependents applying for PR are exempt from providing financial statements

§20 Direct ancestors may enter with Visitor Visa for Visiting Relatives (indefinite stay for those with sufficient medical and hospitalization insurance)

§21 PR revoked after 5 years outside Taiwan

Benefits and Social Guarantees

§22 5-year tax benefits for income above NT \$3 million

§23 Waiting period exemption for NHI

§24 New pension system

§25 Employment insurance for those with PR

§26 Monthly pension for teachers and researchers

§27 Retirement guarantees for bilingual teachers in Science Parks

§28 Provision of some disability services to those with PR

§29 Provision of long-term care services for those with PR

Other

§1 Legislative objective

§2 Applicable order

§3 Competent authority

§30 Eligibility for Hong Kong and Macau residents

§31 Applicability to dual citizenship

§32 Eligibility for dependents of those who naturalize as citizens

§33 Enactment date

Appendix 2 – How can graduates from global top 200 universities apply for a work permit?

As of December 26, 2025, the Ministry of Labor added new application and management policies to Article 11 of the Act

<p>Application Qualifications (Item 3)</p>	<ul style="list-style-type: none"> Foreign nationals who, in the last 5 years, have obtained degrees from global top 200 universities as announced by the Ministry of Education may, after providing the documents listed in item 5, apply for a work permit to engage in professional work in Taiwan Permit valid for maximum of 2 years; extensions or re-applications not permitted
<p>Restrictions (Item 4)</p>	<p>The foreign national may not engage in the following within 3 years prior to the date of application:</p> <ol style="list-style-type: none"> Working without permit When required to provide information, refuse or provide false information Severe violations of the laws of Taiwan
<p>Required Documents (Item 5)</p>	<ol style="list-style-type: none"> Application form Photocopy of foreign passport or ARC Photocopy of diploma, bachelor's degree or above Original copy of application fee receipt
<p>Application Method (Item 8)</p>	<p>In principle, applications should be submitted online</p>

Correspondence from Ministry of Labor

Topic: We hereby issue a work permit for 外國人英文姓名 (Passport No. 外國人護照號碼) from 外國人國籍 as a specialist in accordance with Article 11 of the Act for the Recruitment and Employment of Foreign Professionals. The work permit validity period : 00/00/00 ~ 00/00/00.

Description:

- I. According to Article 10 of the Regulations on the Per Administration of Foreign Professionals, by Act for the Recruitment and Employment of Foreign Professionals, Article 11, should a foreign worker meet any of the following conditions, the competent authority shall issue, suspend, revoke and annul the work permit or extension thereof. 1. Any of the provisions prescribed in Article 11 of the Act for the Recruitment and Employment of Foreign Professionals.
- II. You apply for a work permit for the Recruitment and Employment of Foreign Professionals. The work permit will be subject to the standards set forth in the Act for the Recruitment and Employment of Foreign Professionals.
- III. The foreign national's English name, nationality, passport number, work permit valid from MMDDYY to MMDDYY.
- IV. As stated in Act for the Recruitment and Employment of Foreign Professionals and Article 62 of the Employment Service Act, with certified documents, the competent authorities, the immigration agencies, police agencies or CGA are able to perform a status check at the location where the foreign workers have registered to.
- V. You shall apply for entry visa according to related regulations. And the application shall be approved or rejected by Ministry of Foreign Affairs, ROC Embassies, Consulates and representative offices abroad according to their respective authority and responsibility.
- VI. Foreign professionals who wish to engage in specialized work or seek employment in Taiwan shall comply with the Act for the Recruitment and Employment of Foreign Professionals.

Topic: Issuance of professional work permit to graduate from global top 200 universities per Article 11 of the Act for the Recruitment and Employment of Foreign Professionals
Foreign national's English name, nationality, passport number, work permit valid from MMDDYY to MMDDYY

Once approved by the Ministry of Labor, this letter may be used as an **individual work permit.**

Appendix 3 – How spouses of foreign specialist/senior professionals can apply for work permits?

- Required documents include **application form**, **photocopy of passport**, **marriage certificate**, **photocopy of ARC** stating dependent status, **document evidence** that the applicant's **spouse** is a foreign specialist/senior professional (exempted if application referred directly from the NDC to another government agency), and **original copy of the application fee receipt**
- No specified period on work permits for spouses of foreign specialist/senior professionals, but **validity may not exceed the period during which they have resident or dependent status**; work permit becomes invalid once dependent or residency status lost

Correspondence from Ministry of Labor

Topic: We hereby issue a work permit for 外國人英文姓名 (Passport No. 外國人護照號碼) from 外國人國籍 as the spouse of a specific or senior foreign professional, in accordance with Article 15 and Article 32 of the Act for the Recruitment and Employment of Foreign Professionals.

Description:

- I. The permit shall become invalid upon annulment, revocation, or extinguishment of the qualifications for dependent residence. Upon the recovery of the qualifications for dependent residence, an application for the work permit may be re-filed.
- II. You apply for a work permit in accordance with Article 15 and Article 32 of the Act for the Recruitment and Employment of Foreign Professionals. You work for any person upon the termination of your work permit.
- III. This permit becomes invalid once the holder is no longer a dependent or if their residency status is lost.
- IV. As stated in Act for the Recruitment and Employment of Foreign Professionals, Article 62 of the Employment Service Act, with certified documents, the competent authorities, the immigration agencies, police agencies or CGA are able to perform a status check at the location where the foreign workers have registered to.
- V. You shall apply for entry visa according to related regulations. And the application shall be approved or rejected by Ministry of Foreign Affairs, ROC Embassies, Consulates and representative offices abroad according to their respective authority and responsibility.
- VI. Foreign professionals who wish to engage in specialized work or seek employment in Taiwan shall apply for a work permit in accordance with the Act for the Recruitment and Employment of Foreign Professionals.

Topic: Issuance of professional work permit to spouse of foreign specialist/senior professional per Article 15 of the Act for the Recruitment and Employment of Foreign Professionals
Foreign national's English name, nationality, passport no.

This permit becomes invalid once the holder is no longer a dependent or if their residency status is lost

Once approved by the Ministry of Labor, this letter may be used as an individual work permit

※If there are any inconsistencies between the English and Chinese (letters and notices), the Chinese version shall prevail.