

Employment Insurance Introduction

(Coverage and Benefits)



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Applicability of the Employment Insurance Act to Foreign Professionals

-- Article 25 of the amended Act for the Recruitment and Employment of Foreign Professionals--

Foreign professionals, foreign specialist professionals, and foreign senior professionals who are employed to engage in work in the State and have been approved for permanent residency by the NIA shall, except as otherwise provided in this Act, be subject to the Employment Insurance Act.

Individuals who were already employed and possess APRC prior to the effective date of the amended Act for the Recruitment and Employment of Foreign Professionals

- Governed by the Employment Insurance Act starting from the “effective date (January 1, 2026)”

Individuals whose employment starts after the amended Act for the Recruitment and Employment of Foreign Professionals takes effect and who possess APRC upon their employment start date

- Governed by the Employment Insurance Act starting from their “**employment** start date”

Individuals who obtain APRC after their employment start date

- Governed by the Employment Insurance Act starting from the “issue date of APRC”



How to declare Foreign Professionals for enrollment in the employment insurance program

Insured units must declare enrollment with the Bureau of Labor Insurance for their foreign employees who meet Article 25 of the Act for the Recruitment and Employment of Foreign Professionals on the employees' start date or the issue date of APRC, and ensure the following documents are submitted:

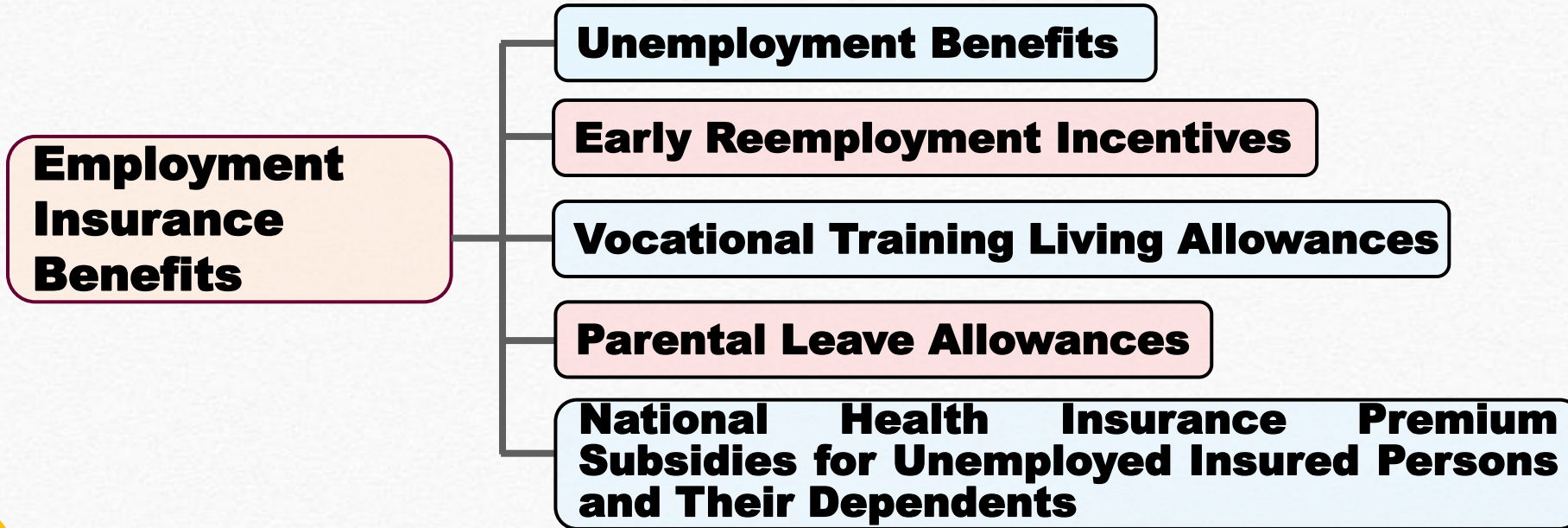
- 01 Include the text “永居外專” (translated as “foreign professionals with APRC”) on the enrollment form.
- 02 Submit a photocopy of the APRC.
- 03 Submit an employment certificate or a declaration issued for professionals as defined in Article 25 of the Act for the Recruitment and Employment of Foreign Professionals.

To streamline public service procedures, for individuals who meet Article 25 of the Act for the Recruitment and Employment of Foreign Professionals and who, prior to the effective date of the amended Act for the Recruitment and Employment of Foreign Professionals, were already enrolled in labor insurance and labor occupational accident insurance programs with both still in effect, the Bureau of Labor Insurance will verify necessary information with relevant agencies and, if the information is confirmed accurate, automatically update their coverage to the employment insurance program starting from January 1, 2026, eliminating the need for insured units to file a separate declaration. However, please carefully verify the information on the January 2026 payment statement. If any individuals are missing from the list, please promptly report this to the BLI and provide a photocopy of their Alien Permanent Resident Certificate (APRC) along with proof of work or a certification letter stating they are a professional under Article 25 of the Act, in order to protect the employees' rights.



What benefits are available under the employment insurance program?

Persons insured under the Employment Insurance Act in accordance with Article 25 of the Act for the Recruitment and Employment of Foreign Professionals may be entitled to employment insurance benefits if an insured event occurs and they meet the claim requirements.



Persons will no longer be entitled to employment insurance benefits once their permanent residence permit is revoked or abolished by the National Immigration Agency. However, this does not apply to situations where the permanent residency permit is revoked or abolished due to restoration of R.O.C. nationality, acquisition of R.O.C. nationality, or holding both R.O.C. nationality and a permanent residency permit.