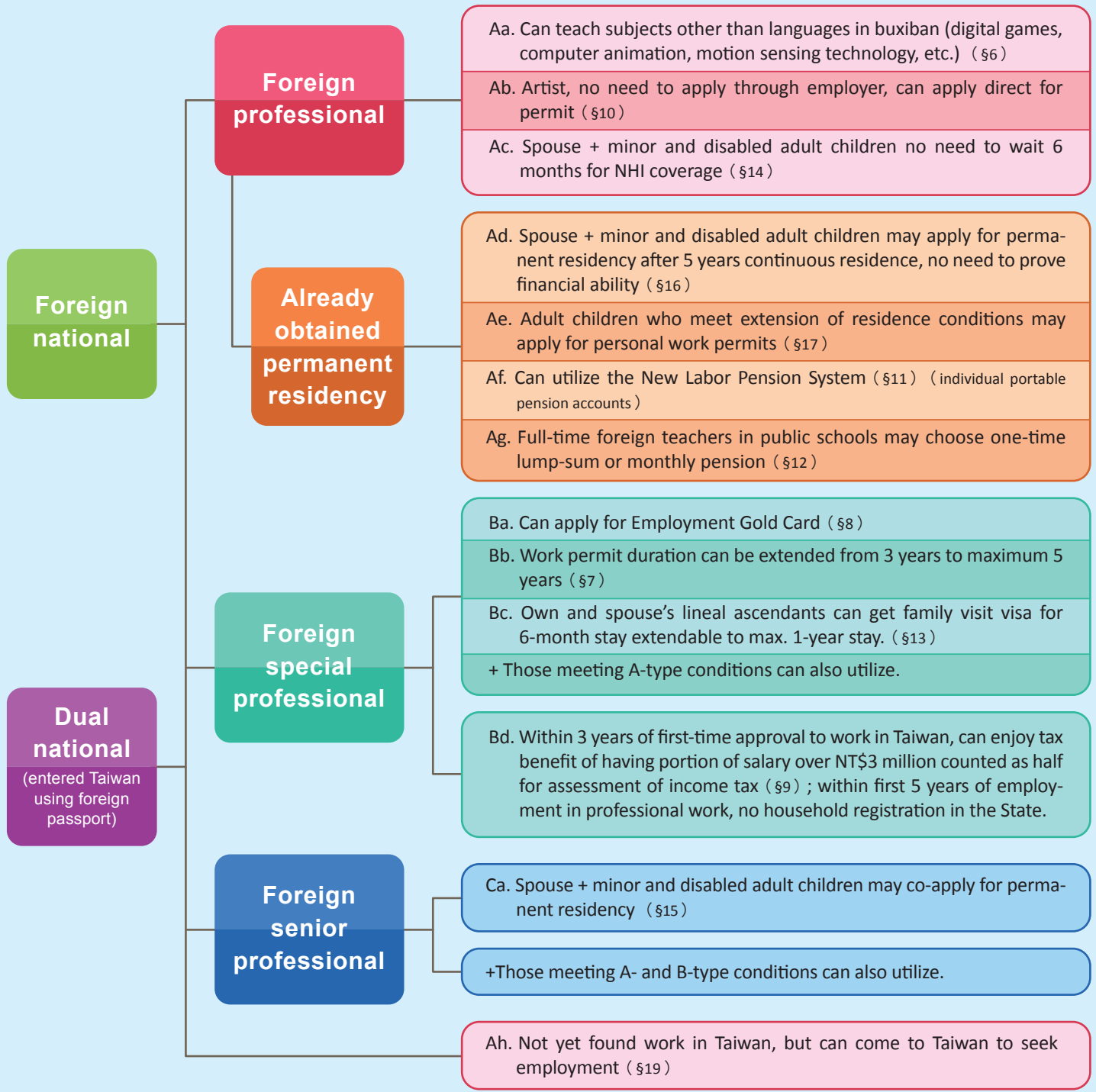


7. Who do the relaxed regulations apply to ?



8. How to apply and obtain more information ?



Introduction of Act for the Recruitment and Employment of Foreign Professionals

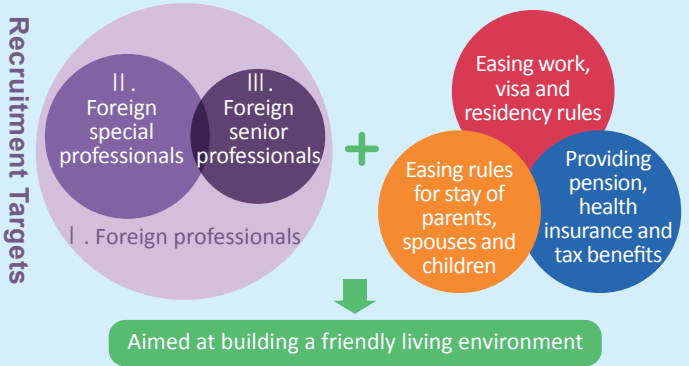


- Visa
- Residence
- Insurance
- Tax
- Retirement

1. What are the Act's genesis and purpose ?

The Act for the Recruitment and Employment of Foreign Professionals passed its 3rd reading in the Legislative Yuan on October 31, 2017. It was promulgated by the President on November 22, and approved by the Executive Yuan to go into effect from February 8, 2018.

The Act is aimed at attracting foreign professionals to come and stay in Taiwan by building a friendlier work and residency environment for them, through the relaxation of visa, work and residency regulations and the enhancement of insurance, tax and retirement benefits.



2. What are the main reforms contained in the Act?

- The Act contains 22 articles, involving the purview of 12 central government agencies, and requiring the making or amendment of 11 subsidiary executive instruments.
- The key points are as follows:

- Easing work, visa and residency rules**
 - Issuing Employment Gold Cards to foreign special professionals.
 - Issuing personal work permits to foreign freelance artists.
 - Opening for foreign teachers with specialist knowledge or skills to teach in buxibans.
 - Issuing employment-seeking visas to foreign professionals.
- Easing rules for stay of parents, spouses and children**
 - Easing rules for spouses and children of permanent resident foreign professionals to apply for permanent residency.
 - Easing rules for spouses and children of foreign senior professionals to co-apply for permanent residency.
 - Issuing personal work permits for qualifying adult children of permanent resident foreign professionals.
 - Extending maximum length of family visit visas for lineal ascendants from six months to one year.
- Providing pension, health insurance and tax benefits**
 - Enabling permanent resident foreign professionals to join the new labor pension system, and enabling foreign public school teachers to receive monthly pension payments.
 - Enabling the spouses and children of employed foreign professionals to be included in National Health Insurance coverage without a 6-month wait.
 - Giving foreign special professionals a tax break of having income tax assessed on only half of their salary above NT\$3 million for their first three years in Taiwan.

3. Who are the Act's recruitment targets ?

The Act's recruitment targets are: Foreign professionals, foreign special professionals, and foreign senior professionals.

- I. Foreign professionals** : Means those engaging in professional work as listed in Article 46 Paragraph 1 Subparagraphs 1 to 6 of the Employment Services Act + freelance artists + buxiban teachers with specialized knowledge or skills.
- II. Foreign special professionals** : To match talent needs under industrial development policy, the Act stipulates the setting of qualifying criteria in the fields of science & technology, the economy, education, culture, the arts, sports, and other fields. (These include an average monthly salary above NT\$160,000, membership of a National Academy of Science, receipt of a prestigious international award, recommendation of a credible association, or holding of a high executive position.)
- III. Foreign senior professionals** : Means "senior professional personnel as needed by the State" as currently specified by Article 25 Paragraph 3 Subparagraph 2 of the Immigration Act, such as having distinctive talent in S&T R&D or managerial work at a special technology center or S&T institute, possessing unique capabilities in science, research, industry or commerce that enable the person to make a substantial contribution to Taiwan's economy, industry, education or welfare, or having earned an award in an international competition.

The Act also applies mutatis mutandis to ROC (Taiwan) citizens who concurrently hold foreign citizenship and have not established household residence in Taiwan, and to residents of Hong Kong and Macau.

4. What are the qualifying criteria for foreign special professionals ?

- 1.Science & Technology** : Those with outstanding achievements in R&D, design or innovation, international awards, or national academy membership, in such cutting-edge technological fields as software applications, nanotechnology, optoelectronics, ICT, biotechnology, AI, and IoT.
- 2.Economy** : Those who have held a high-level operations or marketing position in an R&D center, operations HQ, or transnational corporation, who possess important skills required for a key product or service model, or who have held a specialist or cross-field integrating position in a semiconductor, optoelectronics, ICT, or other such enterprise.
- 3.Finance** : Those who have held a specialist post or served in a senior executive position in a financial institution, have been recommended by a relevant association, or possess financial expertise needed in an important sphere of industry promoted by the government (such as fintech or e-commerce).
- 4.Education** : Those who hold a doctoral degree from one of the world's 200 top-ranking universities, have served in one of the world's top 500 universities, and have engaged in teaching and research for at least five years, or have gained a Yushan Scholar or Yushan Young Scholar award.
- 5.Culture & Arts** : Those who have won international awards or achieved outstanding distinction in the fields of performing arts, visual arts, publishing, film & TV, popular music, handicrafts, and cultural administration.
- 6.Sports** : Those who have placed in the top three in an international sports competition or possess outstanding skills that will help raise the level of competitiveness of sport in Taiwan, and those who have served as a national team coach or an international sports competition referee.
- 7.Law** : Those with a monthly salary of at least NT\$160,000, who have obtained an ROC or foreign attorney license, hold or have held a position as a professor, associate professor or assistant professor at a foreign university, or a law related executive position in a law firm or corporation, and have been recommended by the Taiwan Bar Association.
- 8. Architectural Design** : Those with a monthly salary of at least NT\$160,000, who have obtained an ROC or foreign architect's license, or have at least five years experience as a designer or construction supervisor in a foreign architecture firm.

5. What special benefits can foreign special professionals enjoy ?

- Issuance of Employment Gold Cards (Ministry of the Interior)**

Foreign special professionals may apply to the National Immigration Agency, Ministry of the Interior for a 4-in-1 Employment Gold Card that combines work permit, resident visa, Alien Resident Certificate and re-entry permit (personal work permit, can freely change work), with a duration of 1 to 3 years. They may apply again when the card expires, and do not need to have a particular employer. The card makes it convenient for foreign special professionals to freely seek and take up employment, provide technical guidance, deliver lectures, do part-time jobs, and change work. (§ 8)
- Tax benefit (Ministry of Finance)**

A foreign special professional with first-time approval to work in Taiwan can, for 3 years, enjoy the tax benefit of having the portion of their salary income above NT\$3 million counted at half its amount for assessment of income tax. (§ 9)
- Extension of Work and Residence Period for Foreign Special Professionals (Ministry of Labor, Ministry of the Interior)**

The maximum duration of work permits for foreign special professionals taking up employment in Taiwan is extended from 3 years to 5 years, and an extension can be applied for at its expiration. (§ 7)
- Extended family-visit stays for lineal ascendants (Ministry of Foreign Affairs, Ministry of the Interior)**

Lineal ascendants of foreign special professionals and their spouses can obtain family-visit visas for longer stays, extended from maximum of 6 months to maximum of 1 year. (§ 13)

6. How to apply for an Employment Gold Card ?

