

welcome

Promotion Conference of the "Act for the Recruitment and Employment of Foreign Professionals"





Remarks by NDC Minister Chen Mei-ling





Promotional Video of the "Act for the Recruitment and Employment of Foreign Professionals"



Act for the Recruitment and Employment of Foreign Professionals

Gloria Gyh-Mei Lin
National Development Council
March 5, 2018

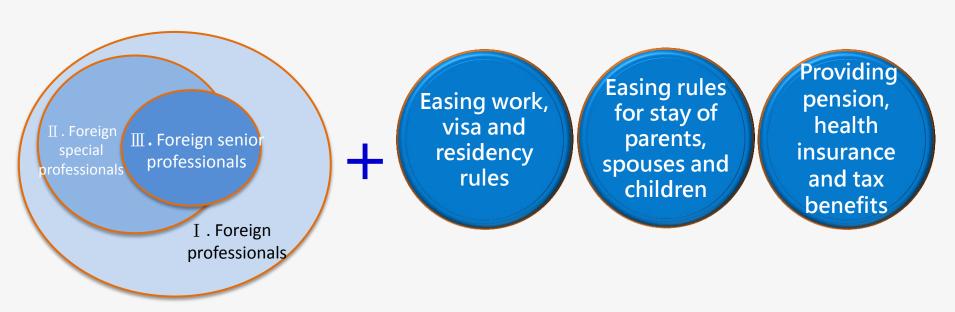




1. Purposes of Making the Act for the Recruitment and Employment of Foreign Professionals

The Act for the Recruitment and Employment of Foreign Professionals passed its 3rd reading in the Legislative Yuan on October 31, 2017. Promulgated by the President on November 22, it received the Executive Yuan's green light to go into effect from February 8, 2018.

The Act aimed at building a friendlier work and residency environment, to induce foreign professionals to come to Taiwan and stay.





2. The Act's Recruitment Targets

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

Recruitment Targets



- 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 recruit talents in coordination with the industrial development policy, the Act stipulates that foreign special professionals need to meet the qualification standards in science & technology, the economy, education, culture, the arts, sports, and other fields; such as having an average monthly salary over NT\$160,000, having been a member of National Academy of Science, having won renowned international awards, being recommended by credible associations, or having been senior management personnel.
- 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, 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.



3. The Act's Content and Auxiliary Measures

- 1. The Act contains 22 articles, involving the purview of 12 central government agencies, and requiring the making or amendment of 11 sets of subsidiary executive instruments.
- 2. 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

- Simplifying rules for spouses and children of permanent resident foreign professionals to apply for permanent residency without the need of considerable property proof.
- Relaxing rules for spouses and children of foreign senior professionals to co-apply for permanent residency.
- Issuing personal work permits for qualified adult children of permanent resident foreign professionals
- Extending maximum length of family visit visas for lineal ascendants from 6 months to 1 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 first three years in Taiwan.



NDC Dedicated act, dedicated webpage For more details, please refer to the NDC dedicated webpage.





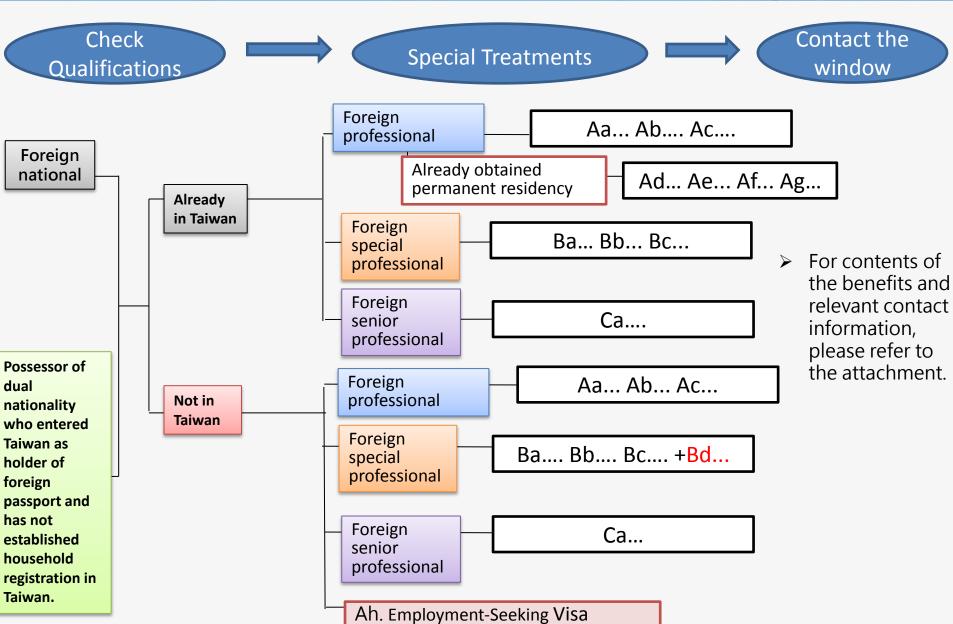
Application
Window for
Foreign
Professionals

For the Employment Gold Card application process, please go to the Ministry of the Interior's **Application Window for Foreign Professionals**.



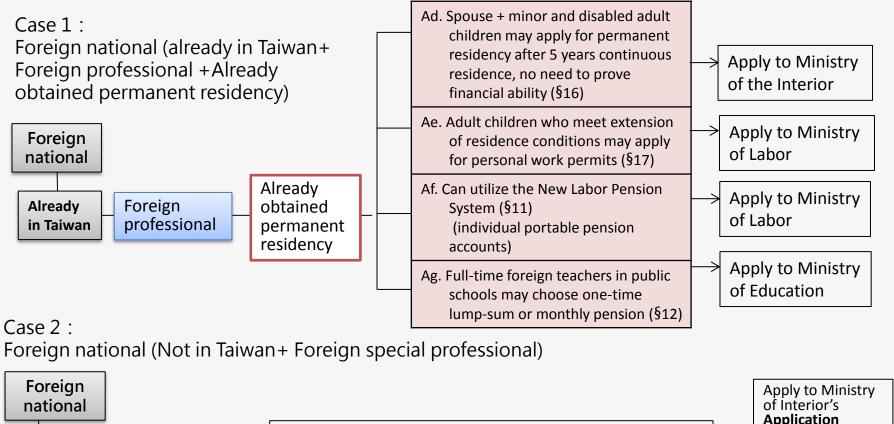
4. Application Process and Case Description





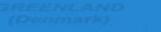
4. Application Process and Case Description







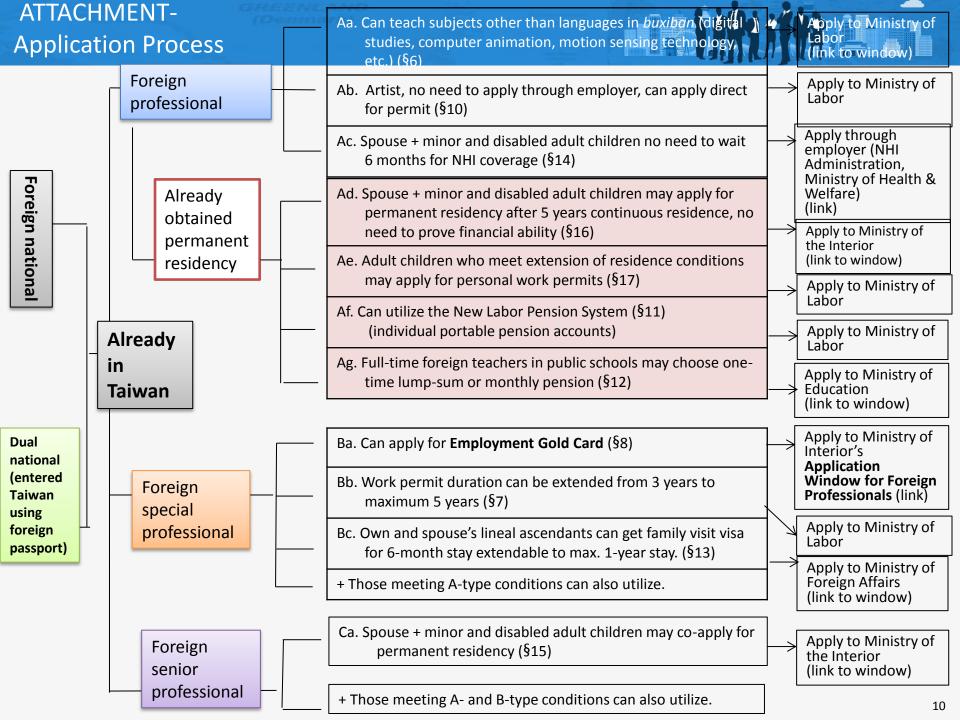
For more information, please refer to the flow chart in the attachment, and there will also be more information and services available on Contact Taiwan website.

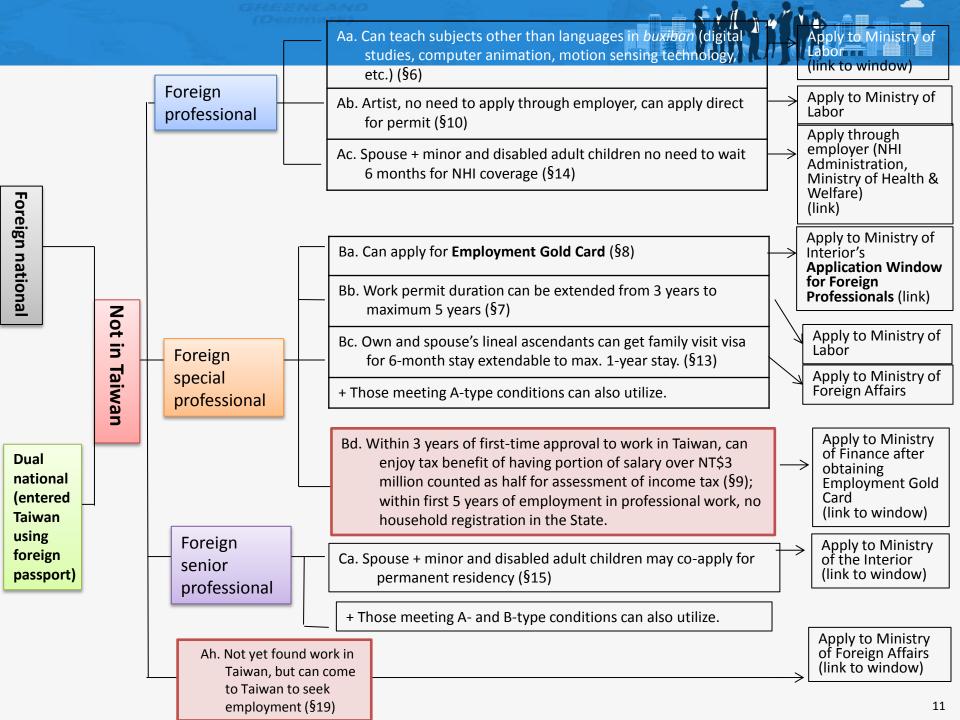




End of Briefing

Please let us have your comments and suggestions.





Contact Information of Act for the Recruitment and Employment of Foreign Professionals(1/2)



Issue	Ministry	Name	Phone
Working Permit for Foreign Professionals	Ministry of Labor	Mr. Zheng	(02)8995-6177
		Mr. Zhang	(02)2380-1714
Employment of Foreign Workers Engaging in Professional Knowledge or Skills for Short-term Supplementary Learning Centers	Ministry of Labor	Mr. Wu	(02)8995-6178
		Mr. Zhang	(02)2380-1714
	Ministry of Economic Affairs	Mr. Zhuang	(02)2754-1255 #2244
Work Permits and	Ministry of Education	Ms. Zhuang	(02)7736-5904
Administration of Foreign Teachers		Ms. Bao	(04)3706-1134
Extension of Work	Ministry of Labor	Mr. Zheng	(02)8995-6177
and Residence Period		Mr. Zhang	(02)2380-1714
for Foreign Special Professionals	Ministry of Interior	Ms. Weng	(02)2388- 9393#2556
Employment Gold Card Permits for Foreign Special Professionals	Ministry of Interior	Mr. Yang	(02)2388- 9393#2558
		Mr. Li	(02)2388- 9393#2205
	Ministry of Labor	Ms. Lin	(02)2380-1720
	Ministry of Foreign Affairs	Ms. Zhang	(02)3343-5599

Issue	Ministry	Name	Phone
Inclusion in National Health Insurance	Ministry of Health and Welfare	Ms.Xu	(02)2706-5866 #2225
Permanent residence for Family Members of Senior Professionals	Ministry of Interior	Ms. Wei	(02)2388- 9393#2562
Children who are unable to live independently due to physical or mental disability	Ministry of Interior	Ms. Weng	(02)2388- 9393#2556
Cancellation of Permanent residence	Ministry of Interior	Ms. Wei	(02)2388- 9393#2562
Mutatis Mutandis	Ministry of Interior	Mr. Yang	(02)2388- 9393#2538
Application to Residents of Hong Kong and Macau	Mainland Affairs Council, ROC	Ms. Huang	(02)2397-5589 #6010
ROC citizens who also hold foreign citizenship but do not have household registration in Taiwan	Ministry of Interior	Ms. Weng	(02)2388- 9393#2556

Contact Information of Act for the Recruitment and Employment of Foreign Professionals(2/2)



Issue		Ministry	Name	Phone
Qualific ation of Foreign Special Professi onals	CIENCE X	Ministry of	Ms. Wang	(02)2737-7105
		Science and Technology	Ms. Tang	(02)2737-7131
	Economy	Ministry of Economic Affairs	Ms. Lin	(02)2754-1255 #2616
	Education	Ministry of Education	Ms. Zhuang	(02)7736-5904
	Culture and Arts	Ministry of Culture	Ms. Wang	(02)8512-6772
	Sports	Ministry of Education	Mr. Wang	(02)8771-1932
	Finance	Financial Supervisory Commission	Ms. Chen	(02)8968-0080
	Laws	Ministry of Justice	Ms. Zhou	(02)2191-0189 #2340
	Architecture	Ministry of Interior	Ms. Lai	(02)8771-2880
_	on of Income reign Special	Ministry of Finance	Ms. Qiu	(02)2322-8123

Issue	Ministry	Name	Phone
Work Permit and	Ministry of	Mr. Zheng	(02)8995-6177
Administration for	Labor	Mr. Huang	(02)2380-1722
Foreigners Engaging the Artistic Work	Ministry of Culture	Ms. Wang	(02)8512-6772
New Labor Pension System	Ministry of Labor	Ms. Tang	(02)8590-2782
Retirement of Foreign Teachers	Ministry of Education	Ms. Li	(02)7736-5983
Family Visit Stay of Lineal Ascendants	Ministry of Interior	Ms. Liu	(02)2388- 9393#1057
	Ministry of Foreign Affairs	Ms. Wang	(02)2343-2896
Work Permit and Administration for Foreigners Engaging the Artistic Work	Ministry of Labor	Mr. Zheng	(02)8995-6177
	Ministry of Interior	Ms. Weng	(02)2388- 9393#2556
Employment-Seeking Visa for Foreign	Ministry of Foreign Affairs	Ms. Wang	(02)2343-2896
Professionals	Ministry of Interior	Ms. Liu	(02)2388- 9393#1057



Session 1



Act for the Recruitment and Employment of Foreign Professionals

(1) Issuance and Online Application of Employment Gold Card for Foreign Special Professionals

Zong-Huan Li
National Immigration Agency,
Ministry of the Interior
March 5, 2018







Outline

- > Foreword
- ➤ Legal basis , Requirement and Application of Employment Gold Card
- Reviewing Procedure
- Briefing of Foreign Professionals online Application Platform
- A quick glance of the Regulations for Employment Gold Card
- Charging fee for Employment Gold Card
- Notes for Applicants
- Sample of Employment Gold Card



Forewords

Dreamland for High-end Talents Four-in-one Employment Gold Card

- ◆ Facing the fierce international competition environment, NIA features the Employment Gold Card Online Application Platform applicable to specific professional foreign talents domestically and overseas, an important milestone in its effort to attract foreign talents.
- ◆ For the purpose of simplifying the process, bolstering administrative efficiency and enhancing service quality, the Online Platform has been connected with MOL and MOFA to review the application.
- ◆ The holder of Employment Gold Card is entitled to enjoy such benefits as waiving the requirement of pre-confirmed employment by any employer and the tax benefits under certain conditions.
- Welcome all foreign friends, residents of Hong Kong and Macao who are qualified to apply to the Online Platform for the Employment Gold Card.



Issuance, Requirement and Application of Employment Gold Card





- Regulations of the Card shall be set by the MOI in consultation with the MOL and the MOFA.
- A foreign Special Professional may apply for a four-in-one Employment Gold Card combining work permit, resident visa, Alien Resident Card and re-entry permit.
- Prerequisites: Recognized by relevant central competent authority in the fields including science and technology, the economy, education, culture, the arts, sports, finance, law and architecture.

Regulation

- Regulations Governing Employment Gold Card Permit for Specific Professional Foreign Talents
- Stipulating the requirements and relevant matters pertaining the application procedure, review process, reapplication.

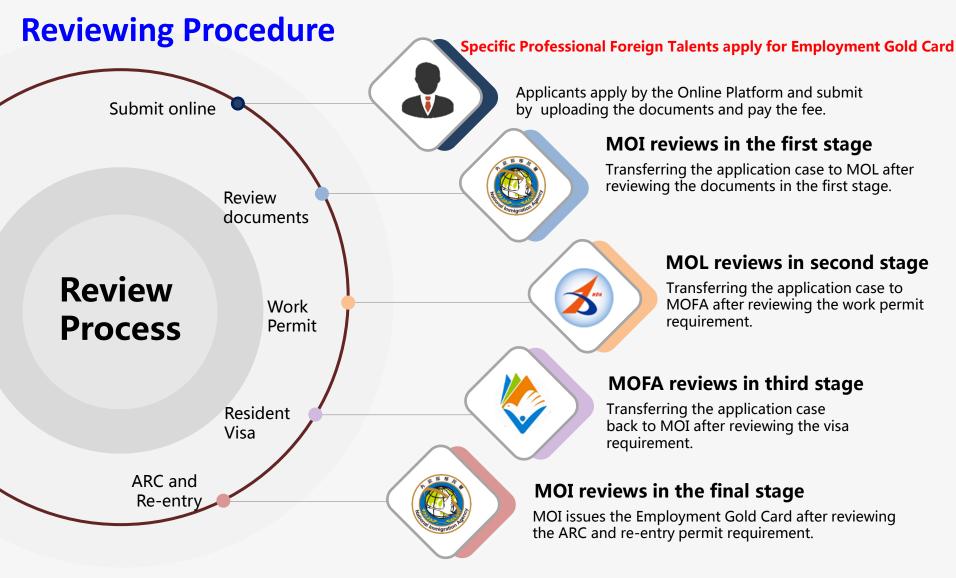
Instruction

- Employment Gold Card Application Instructions for Specific Professional Foreign Talent in Foreign Countries or Hong Kong/ Macao
- Regulating the requirement documents, application method, fee paying, correction, verification, receiving the card and notes.

Application Method

- •Limited by logging in 「Foreign Professionals online Application platform 」 system 。
- •Website: https://coa.immigration.gov.tw/coa-frontend/four-in-one/entry/







A Brief Introduction of Foreign Professionals Online Application Platform -----Website Front Access



Image Homepage





Introduction page

INFORMATION

- Foreign special professionals who plan to work in Taiwan can apply to National Immigration Agency for 4-in-1 employment gold card which includes work permit, resident visa, Alien Resident Certificate and re-entry permit.
- . The Employment Gold Card is valid for 1-3 years.
- Those who are qualified can reapply before the expiration date of current gold card.

want to apply



A Brief Introduction of Foreign Professionals Online Application Platform---Agreement Term

The applicant must select "I agree" before filling in information and send.

Notice of the System (Regarding Employment Gold Card)

- Welcome to the Foreign Professionals Application System (the System), Immigration Agency, Ministry of Interior, Taiwan (the Agency) for the application of Employment Gold Card. To facilitate the procedure, the inspection progress of the application will be sent to your email address as a notification. Once the payment for the application is completed, no refund will be made whether the application is approved or not.
- 2. By using this system, you are agreeing to the digital formation of the service.
- The application and inspection procedures on this system using the acknowledged certificates by the Agency personnel or the applicant are regarded conducted by the Agency or the actual applicant.
- 4. The information provided to the application system must be correct, authentic and complete. The Agency shall fail to proceed on inspection and may rule against your application. If you are applying as a non-applicant, it is regarded that the applicant's authorization has been obtained for this application. The Agency shall not be responsible for any dispute between you and the applicant.
- 5. The holder of Employment Gold Card must possess at least 6-month effective passport or traveling document, and Employment Gold Card (or "Proof of Employment Gold Card Oversea Approval") upon arrival at ports of Taiwan and follow procedure of examination according to competent regulations.
- 6. The Information provided by applicants is collected, processed and used based on the "Personal Information Protection Act" and its Enforcement Rule. Proper security measures are adopted according to the Law to prevent stealth, disclosure, alteration or infringement in other ways due to the violation of this Law. However based on Article 28 of the Law, it does not apply to damages caused by natural disaster, incident or other force majeure, 3rd party illegal collection of information, and the Government of Taiwan will not be responsible for compensation of loss or damage.
- 7. By using the service, you have read above terms of service and agree to terms stated above.

□ Agree

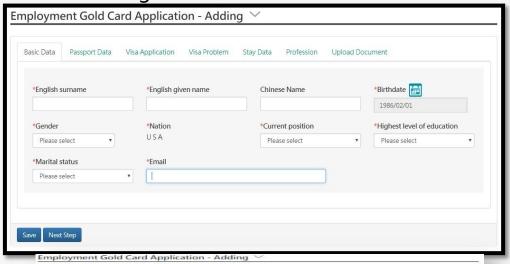


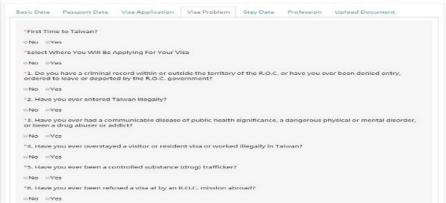
Cancel



A Brief Introduction of Foreign Professionals Online Application Platform -----filling out information

To optimizing the interface, the application information has been separated into seven main categories.











Passport information



Visa information



Visa inquiry



Residence information



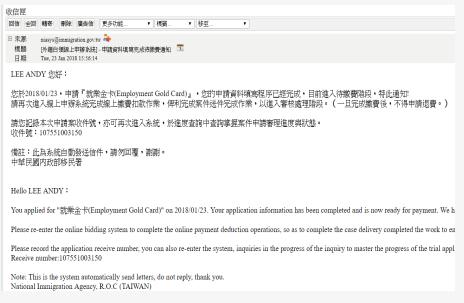
Field of Job Specialty



Document upload

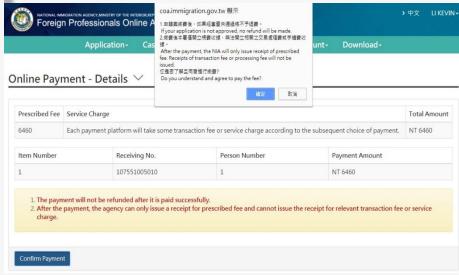


A Brief Introduction of Foreign Professionals online Application Platform----Sorts of notification



Applicant will receive the current key review status sent by the system automatically .

Notice alerted before submitting and payment: The application fee is unrefundable.





Briefing of the Regulations for Employment Gold Card

Pay fee: Pay the fee by international credit card through the online system according to the selected fee level and expiration date.

Passport check: Print and bring the Passport Submission Notice along with the passport to MOFA in person for passport checking.

Review period: 30 working days.

Correction: In cases inadequate documents, the applicant shall make correction within 30 days or, while in abroad, 6 months.

Verification: Applicants shall prepare the Chinese or English translation of all foreign documents and having them verified by ROC overseas mission when they are demanded by authority concerned.

Apply domestically: Claim the card in local NIA service center.

Apply overseas: Claim the card at ROC overseas mission; or enter Taiwan using a Resident Authorization (Employment Gold Card) for Overseas Applicants, then trade it in for the Employment Gold Card at the local NIA service center.



Charging fee for Employment Gold Card

The fee will be automatically calculated by the platform system in accordance with submission location and the applicants' nationality.

US passport holders

Apply overseas

Valid for 1 year NT\$ 6,460

Valid for 2 years

NT\$ 7,460

Valid for 3 years NT\$ 8,460

Apply domestically

Valid for 1 year NT\$ 7,260

Valid for 2 years

NT\$ 8,260

Valid for 3 years NT\$ 9,260

Residents of Hong Kong or Macao

Valid for 1 year NT\$ 3,100

Valid for 2 years NT\$ 3,100

Valid for 3 years NT\$ 3,100

Passport holders of all countries except US

Apply overseas

Valid for 1 year NT\$ 3,700 Valid for 2 years NT\$ 4,700 Valid for 3 years NT\$ 5,700

Apply domestically

Valid for 1 year NT\$ 4,500 Valid for 2 year NT\$ 5,500 Valid for 3 year NT\$ 6,500



Notes for Applicants



Applicants should meet the qualification of "Foreign Special Professionals".

National Development Council Website on definition of Foreign Special Professionals:

https://foreigntalentact.ndc.gov.tw/cp.aspx?n=D5B E87506A7C6242&s=807C2D87071126F5



Applicants who have ROC nationality shall apply for move-out registration at their household registration in advance.



Applicants shall reapply the card upon the date of expiration.



Residents of Hong Kong or Macao are eligible to the application.



Sample of Employment Gold Card









- 1. The golden globe logo is situated at the upper right-hand side.
- 2. The Chinese and English Fonts of ROC Employment Gold Card are printed in golden color.



End of Briefing

Please let us have your comments and suggestions.

Act for the Recruitment and Employment of Foreign Professionals

(2) Qualifications for Foreign Special Professionals

Basma C.C. Cheng
National Development Council

March 5, 2018





1.Recruitment of Foreign Special Professionals needed by industries

To enhance the recruitment and employment of foreign talent, NDC has formulated the "Act for the Recruitment and Employment of Foreign Professionals", which lifted the restrictions in current regulations in order to attract foreign professionals to stay, work and live in Taiwan. This Act eliminates regulatory restrictions standing in the way of attracting foreign professionals to come to stay, work and live in Taiwan. It enables us to build a friendlier environment for recruiting international professionals.

To facilitate the recruitment of international talent needed for our industrial upgrade, and to assist the transition towards a high-tech and high added-value economy, relevant central competent authority has stipulated specific qualifying conditions for foreign special professionals in order to recruit foreign talents who meet the specific criteria and possess specialized knowledge and skills, such as having an average monthly salary over NT\$160,000, having won renowned internationally-recognized awards, or having a high international reputation and having been employed in foreign professional institutions.



2. Foreign Special Professionals can enjoy the benefits

Issuance of Employment Gold Cards(Ministry of 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.(§8)

Applied through Foreign Professionals Online Application Platform

Extension of Work and
 Residence Period for Foreign
 Special Professionals(Ministry of Labor, Ministry of 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)

Tax benefit(Ministry of Finance)

A foreign special professional with first-time approval to work in Taiwan can, for three 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)

Extended family-visit stays for lineal ascendants(Ministry of Foreign Affairs, Ministry of 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)



3. Foreign Special Professionals in the eight fields

Relevant central competent authority has stipulated the qualifying conditions for foreign special professionals who possess specialized knowledge or skill in the field of science and technology, the economy, education, culture and the arts, sports, finance, law, and architectural design.







(1) The Field of Science & Technology - Ministry of Science and Technology

- A. The applicant has held, or currently holds, a position with a most recent monthly salary of over NTD 160,000 in Taiwan or another country.
- B. Those with unique talents or outstanding R&D ability or innovation performances in such cutting-edge technological fields as software applications, software technology, nanotechnology, optoelectronics, information and communication, communication transmission technology, automation system integration technology, material application technology, high precision sensing technology, biological technology, resources development or energy saving, frontier scientific research, and national defense and military strategies.
- C. Those with unique talents, outstanding R&D ability or innovation performances in forward-looking technologies such as AI, IoT, AU, blockchain, VR, robots, and additive manufacturing.
- Nobel laureates, Tang Prize recipients, Wolf Prize recipients, Fields Medal recipients, or recipients of other internationally-recognized awards at an equivalent level.



(1) The Field of Science & Technology - Ministry of Science and Technology

- E. Academician at a national academy of sciences or scholar at an equivalent national level.
- The applicant has currently or has previously been a university chair professor, professor, associate professor, or research institution researcher or associate research researcher, has important academic contributions or important professional works, or has earned recognition for published research results during the most recent three years.
- Those who have received a Ph.D. degree and have continued to practice in their professional field, or who perform research at research institutions, or who perform technology research and development or management at institutions of science and technology for more than four years.
- H. Those who have special expertise or perform science and technology research and development or management work at institutions of science and technology, and whose distinctive abilities are very uncommon both in Taiwan and abroad.
 - Holders of a Ph.D. degree who possess special expertise that is lacking in Taiwan.





(2) The Field of Economy - Ministry of Economic Affairs

- A. Previously or currently holding a position in a foreign state or in the ROC with a most recent monthly salary of at least NT\$160,000.
- B. Those who have held positions as an operations, technical, or marketing executive of an R&D center, operations headquarter, or transnational corporation established in Taiwan.
- Those with professional technical capabilities related to crucial products, key components, or service models of industries, have acquired a doctoral (or above) degree in related fields from local or foreign universities, and have either received an international invention and innovation award or have four plus years of work experience in related fields.
- D. Those who have held professional or interdisciplinary integration positions in corporations of the manufacturing industry and relevant technical service industries such as that of semiconductors, optoelectronics, information and communication, electrical and electronic design, biomedical material, precision machinery, transportation, systems integration, consultancy, and green energy, and have also eight plus years of work experience in related fields.
- E. Those recognized by the relevant central competent authority as outstanding professional talents or have transnational experiences for which there is a shortage of, and are of extreme demand, in Taiwan.





(3) The Field of Education - Ministry of Education

- A. They graduated with a doctoral degree from one of the top 200 universities in the most recent QS World University Rankings or Times Higher Education World University Rankings.
- B. They have been engaged in teaching and research for more than five years, and in the past five years, they have worked at one of the top 500 universities in the most recent QS World University Rankings or Times Higher Education World University Rankings.
- C. They have won a Yushan (Young) Scholar award in Taiwan.
- D. Their most recent monthly salary in a former or current position in another country or in Taiwan was at least NT\$160,000.



(4) The Cultural and Artistic Field - Ministry of Culture

A. Performing arts

- Previously serving as member of international arts organization, or assuming post of significant capacity in governmental agency or private organization related to culture and arts;
- Currently or previously being major or significant member of hosting international arts event (including, but not limited to major arts festival);
- Previously receiving internationally or domestically recognized award, or serving in judge panel of abovementioned award; or
- other individuals reviewed and validated by the Ministry of Culture.

B. Visual arts

- Previously serving as member of international arts organization, or assuming post of significant capacity in governmental agency or private organization related to culture and arts;
- Currently or previously being major or significant member of hosting international arts event (including, but not limited to major arts fair or biennial);
- Previously receiving internationally or domestically recognized award, or serving in judge panel of abovementioned awards; or
- other individuals reviewed and validated by the Ministry of Culture.

C. Publishing

- Currently or previously serving as chief editor or senior manager of major international media or publishing house, or as copyright agent, with at least 10 years' experience in publishing or mass communications;
- Currently or previously serving as professor at foreign university in publishing or related mass communications disciplines;
- Holding doctorate in publishing-related disciplines and receiving international academic prize;
- Receiving the highest publishing-related honor in the country of origin or comparable international honor;
- Serving as curator for major international publishing event; or,
- other individuals reviewed and validated by the Ministry of Culture.





(4) The Cultural and Artistic Field - Ministry of Culture

D. Audiovisual and Pop Music

- Previously nominated for or awarded "Category I" award (or award of equal standing) as defined in the Regulations for Funding Film Industry and Film Professionals' Participation in International Festivals established by the Bureau of Audiovisual and Music Industry Development under the Ministry of Culture;
- Previously nominated for or received a Grammy Award or a BRIT Award;
- Previously nominated for or awarded international television prize (including, but not limited to Emmy, BAFTA or Seoul Drama Award); or,
- other individuals reviewed and validated by the Ministry of Culture.

E. Handicrafts

- Previously awarded in nationally or internationally recognized competition relevant to handicraft;
- Previously recognized as preserver of handicraft techniques by nationally or internationally recognized organization or foreign government; or,
- other individuals reviewed and validated by the Ministry of Culture.

F. Cultural adminis tration

- Previously serving in culture and arts department of domestic or foreign government, or culture and arts institutions established by law or as expert or researcher, having culture and arts portfolio with outstanding performance in addition;
- Currently or previously serving international non-governmental organization, having culture and arts portfolio with outstanding performance in addition; or,
- other individuals reviewed and validated by the Ministry of Culture.





(5) The Field of Sports - Ministry of Education

- A. Have placed in the top three in an international sports competition at least once or possess outstanding skills that will help raise the level of competitiveness of sport in Taiwan.
- B. Have served as a national team coach, an international sports competition referee or achieved outstanding competition results that will help raise the level of competitiveness of sport in Taiwan.





(6) The Field of Finance - Financial Supervisory Commission

- A. Previously or currently holding a position in a foreign state or in the ROC with a most recent monthly salary of at least NT\$160,000.
- B. Those who have served in a professional position in a financial institution, and are talent with outstanding professional ability or cross-border experience much-needed by the country.
- C. Those who are recommended by the Financial Supervisory Commission (FSC), and a relevant financial peripheral institution or association.
- A present or former chairman, general manager, director, supervisor, or important senior executive of a financial institution.
- E. Financial professionals needed by the government to promote key industries (such as financial technology, e-commerce, digital economy, technology management, and green energy technology, etc.).
- Country's financial industry.





(7) The Field of Law - Ministry of Justice

(Should meet the following conditions)

- A. Previously or currently holding a position in a foreign state or in the ROC with a most recent monthly salary of at least NT\$160,000.
- B. Having obtained an ROC foreign legal affairs attorney license.
- C. Previously or currently holding a position outside the ROC as a chair professor, professor, associate professor or assistant professor of a university, or as a research fellow, associate research fellow or assistant research fellow of a research institution.
- D. Holding a law related executive position or above in a law firm or corporation.
- E. Having been recommended by the Taiwan Bar Association.



(8) The Field of Architecture - Ministry of Interior

(Should meet the following conditions)

- A. With a foreign or ROC's architect's license, or possessing at least five years of design or supervise building construction matters experience in architectural firms or offices.
- B. Previously or currently holding a position in a foreign state or in the ROC with a most recent monthly salary of at least NT\$160,000.



4. Contact information of relevant ministries

4. Contact information of relevant ministries						
Ministry	Name	Phone	Ministry	Name	Phone	
(1) Qualification of Foreign Special Professionals						
Ministry of Science and Technology (Science & Technology)	Ms. Wang (王瑛瑛)	(02)2737-7105	Ministry of Education(Sports)	Mr. Wang (王力恆)	(02)8771-1932	
	Ms. Tang (唐琬珊)	(02)2737-7131				
Ministry of Economic Affairs(Economy)	Ms. Lin (林文琦)	(02)2754-1255 #2616	Financial Supervisory Commission(Finance)	Ms. Chen (陳靜芳)	(02)8968-0080	
Ministry of Education)	Ms. Zhuang (莊祐瑄)	(02)7736-5904	Ministry of Justice(Laws)	Ms. Zhou (周元華)	(02)2191-0189 #2340	
Ministry of Culture(Culture and Arts)	Ms. Wang (汪孟哲)	(02)8512-6772	Ministry of Interior(Architecture)	Ms. Lai (賴玲玲)	(02)8771-2880	
	(2)	Issuance of Employm	ent Gold Cards(Ministr	У		
	Mr. Yang (楊英聰)	(02)2388-9393#2558	Ministry of Labor	Ms. Lin (林富晨)	(02)2380-1720	
Ministry of Interior	Mr. Li (李宗寰)	(02)2388-9393#2205	Ministry of Foreign Affairs	Ms. Zhang (張婉君)	(02)3343-5599	
(3) Extension of Work and Residence Period for Foreign Special Professionals			(4) Family Visit Stay of Lineal Ascendants			
Ministry of Labor	Mr. Zheng (鄭哲欣)	(02)8995-6177	Ministry of Foreign Affairs	Ms. Wang (干金蘭)	(02)2343-2896	
Ministry of Labor			Willistry of Foreign Affairs	IIVIJ. VVUIIE I III I I I I I I I I I I I I I I I	(UZ/ZJ7J ZUJU	
	Mr. Zhang (張維釗)	(02)2380-1714		(==,,,,	,	
Ministry of Labor		(02)2380-1714	,		(02)2388-9393#1057	
	Ms. Weng (翁靜如)	(02)2380-1714 (02)2388-9393#2556	,	Ms. Liu (劉佳閔)		



End of Briefing

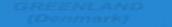
Please let us have your comments and suggestions.

Act for the Recruitment and Employment of Foreign Professionals

(3) Short-term Tutorial Schools Teachers & Freelance Artists

Ministry of Labor March 5, 2018







SHORT-TERM TUTORIAL SCHOOL TEACHERS



BACKGROUND DESCRIPTION

Under the Employment Service Act, only allow short-term cram schools to employ foreign language teachers

In order to meet the needs of industrial development, increasing the number of people acquiring specialized knowledge and skills, as stipulated in the "Act for the Recruitment and Employment of Foreign Professionals" (hereinafter referred to as "the Act"), employers may apply for permission from the Ministry of Labor and employ foreign professionals as short-term cram school teachers to engage in specialized knowledge or technical jobs, and approved by the central competent authority in consultation with the Ministry of Education as a teacher of non-academic classes in a short-term tutorial school registered in accordance with the Supplementary Education Act.

Ministry of Economic Affairs has consulted with the Ministry of Education to designate a new teaching needs of "digital content industry".

According to the Act and Ministry of Economic Affairs notice, the Ministry of Labor has drafted "The Qualifications and Criteria Standards of the Employment of Foreign Professionals Engaging in Professional Knowledge or Skills for short-term Supplementary Learning Centers (draft)" follow-up by a cooperation with the Ministry of Economics to announce designating Digital Content industry, simultaneous release implementation.



WORK CONTENT (DIGITAL CONTENT INDUSTRY)

Digital content industry technical creation or actual technical teaching (according to the Ministry of Economic Affairs notice version)

- Digital games industry: home game software, computer game software or mobile game software.
- **◆** Computer animation/action comic industry.
- ◆ Somatology Technology Industries: Virtual Reality (VR) R & D, Augmented Reality (AR) R & D, Mixed Reality (MR), Interactive control of application software and hardware development technology or optical sensing applications hardware and software research and development technology.
- ◆ Others have made substantive contributions to nurturing domestic talents. After the central competent authority for the purpose and affairs consults with the digital content industry designated by the Ministry of Education



Employers and Foreigners Qualifications

(DIGITAL CONTENTS INDUSTRY)

Employer's Qualifications

Should comply with the Supplementary Education Act as a registered short-term cram school, and have the following conditions:

- Corporate.
- There are cooperation contracts with international teaching institutes.
 However, there is a substantive contribution to the cultivation of domestic talents unless approved by the Ministry of Labor in consultation with the central competent authority for project undertakings.

Foreigner 's **Qualifications**

A minimum monthly salary of NT\$47, 971 should comply with the Article 8 of "Qualifications and Criteria Standards for foreigners undertaking the jobs specified under Article 46.1.1 to 46.1.6 of the Employment Service Act." And meet one of the following qualifications:

- 1. Participating in the production of works with international awards winning record.
- 2. Has more than 4 years of working experience in foreign digital content industry and 2 years of teaching experience in international teaching institutes.
- 3. Other internationally renowned professionals, the Ministry of Labor will consult with the Central Authorities for project identification.



DOCUMENTS NEEDED WHEN APPLYING

(DIGITAL CONTENT INDUSTRY)

- 1. Application form
- 2. A copy of applicant's or responsible person's ID, company registration, business permit, etc.
- 3. A copy of employment contact.
- 4. A copy of a list of employed foreign professional, passport, or ARC.
- 5. A receipt of processing fees.
- 6. Other documents required by Ministry of Labor.

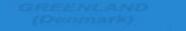


VALIDITY PERIOD

Validity period can last up to 3 years. An extension is available.



Within 4 months prior to the expiration of the permit, apply for an extension to the Ministry of Labor, the extension period is up to 3 years.





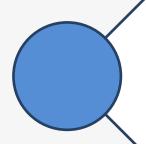
FREELANCE ARTIST



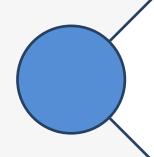
BACK GROUND



According to the Employment Service Act, foreigners are required to apply for permission from their employers to work in Taiwan as a professional in culture and arts.



To improve the employment environment for arts and culture in our country, Article 10 of the Act for the Recruitment and Employment of Foreign Professionals stipulates that foreign professionals may apply for a work permit from the Ministry of Labor without the employer's application to work in the arts in our country.



The Ministry of Labor has consulted with the Ministry of Culture "Regulations on the Work Permit and Administration of the Foreign Professionals Engaging in Arts and Performing Arts" to clarify the relevant qualifications and permitted management matters. (February 8, 2018 implementation)



WORK CONTENT

- ◆ Performing arts and Visual arts: means engaging in creating, researching investigating, producing, performing, promoting, teaching or sharing (such as workshop and lecture), panel judging or competing in the field of music (pop music not included), dance, arts, drama, environmental arts, and photography.
- ◆ **Publishing:** means engaging in cultural arts in graphic and text creation, commenting, literary agency, editing, translating, curating, or researching in the field of newspaper, magazine, and book publication.
- ◆ Movie, Broadcasting Television, and Pop Music: means engaging in cultural arts in creating, producing, performing, promoting, teaching or sharing (such as workshops and lectures), panel judging, agency, managing or technology in the fields of film, broadcasting, television, and pop music.
- Crafts: means engaging in creating or teaching in leather, ceramic, stone, glass, fiber (dying, weaving or knitting), wood, bamboo, paper, metal, paint or mixed media.
- Other artistic work certified by the Ministry of Culture.



Foreigners Qualifications

Category	Qualifications		
1.Performing Arts and Visual Arts	 Shall meet one of the following job qualifications: Over 10 years of working experiences in the applied art field and with creative and outstanding performance. Master degree at home and abroad and over 5 years of working experiences in the applied art field, or PhD degree at home and abroad and over 3 years of working experiences in the applied art field. With creative and outstanding performance in the art field, and with certificates or recommendations issued by government institutions or stated-owned enterprises. 		
2.Publishing	 Over 8 year of working experiences in publishing field, and meet one of the following job qualifications: Served as Chief Editor or Senior Manager of a major International news, media outlet, or publishing house. Awarded with one's country's most prestigious prize for a publishing-related field of literature and comic; or an international prize for same. With creative and outstanding performance in the publishing field, and with certificates or recommendations issued by government institutions or stated-owned enterprises. 		



Foreigners Qualifications

Category	Qualifications
3.Movie, Broadcasting Television, and Pop Music	 Shall meet one of the following job qualifications: Nominated for national film industry, international film festival, international television, pop music award, or other individuals deemed by the Ministry of Culture. Taught in relating departments of film, broadcasting television, and pop music at a foreign university with seniority of associate professor and more. Legal representative or Chainman of an institute of major international film, broadcasting television, and pop music. The awards of preceding paragraph 1 shall be indicated by the Ministry of Culture following its announcement.
4.Craft	 Shall meet one of the following job qualifications: Nominated a nationally or internationally recognized competition. Taught in department of crafts at a foreign college or university with seniority of associate professor and more. With creative and outstanding performance in the craft field, and with certificates or recommendations issued by government institutions or stated-owned enterprises.

Subject to special circumstances, the Ministry shall examine and review other individual cases in consultation with the Ministry of Culture.



Required Documents

- 1. Application Forms. Can be downloaded from the "Application Forms" section of the EZ WORK TAIWAN website or is available for pick up at Workforce Development Agency of the Ministry of Labor.
- Passport or photocopy of the foreigner's ARC.
- Original copy of the processing fee.
- 4. Relevant supporting documents which comply with the requirements.
- 5. Other documents required by the Ministry of Labor



Validity period can last up to 3 years. An extension is available.



Within 4 months prior to the expiration of the permit, apply for an extension to the Ministry of Labor, the extension period is up to 3 years.



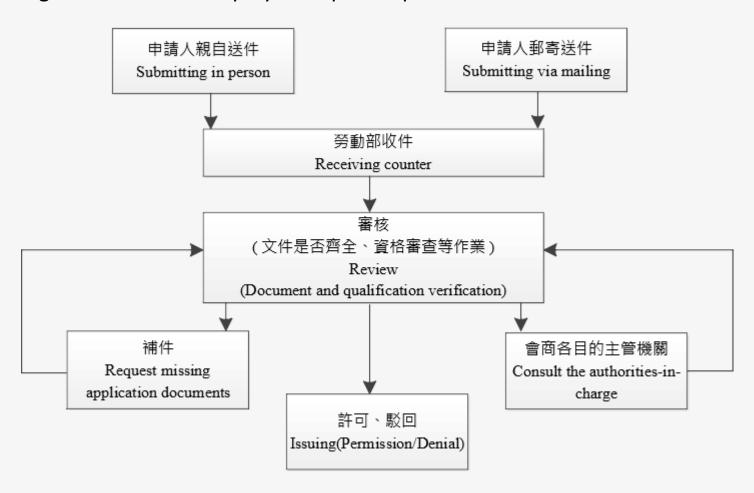
SHORT-TERM TUTORIAL SCHOOL TEACHERS & FREELANCE ARTISTS

Application procedures and reminders



APPLICATION PROCEDURES

As of now, only written applications are accepted, same as the application of Foreign Professionals employment permit procedure





Precautions

How to

- 1.Apply in person (Address: 10F, No. 39, ZhongHua Road Sec. 1, Zhongzheng District Taipei City)
- **2.Send through Registered Mail** (address same as above , Receiver : Workforce Development Agency
 Foreign Professionals work permit application)

Processing period

If the documents are complete and both the employer and the foreigner meet the qualifications and conditions set forth, 12 working days on the date the application is received.

Processing fee

NT \$ 500 per application.

Translation of Document

If the attached documents are in foreign languages, it should be accompanied by a Chinese translation.

Relevant Information

You can visit the website of the Workforce Development Agency, Ministry of Labor FEZ WORK TAIWAN _ - Fact for the Recruitment and Employment of Foreign Professionals _ search (https://ezworktaiwan.wda.gov.tw/)



End of Briefing

Please let us have your comments and suggestions.

Act for the Recruitment and Employment of Foreign Professionals

(4) FOREIGN TEACHER WORK PERMITS

Hsin Yuan Tseng
Ministry of Education
March 5, 2018





1. FOREIGN TEACHER WORK PERMITS FOR EDUCATIONAL INSTITUTIONS

Based on the Act for the Recruitment and Employment of Foreign Professionals, Article 5

Review & Approval Agencies

Ministry of Labor

- ✓ Fewer documents need to be submitted
- ✓ Simplified administrative process
- No review fee

Ministry of Education

Regulations Governing Educational Institutions at All Levels Applying for Work Permits for Foreign Teachers and their Administration

- These regulations cover teacher's qualifications, review standards, permit applications, permit cancellation, employment supervision, and other matters related matters.
- The MOL's Qualifications and Criteria Standards for foreigners Undertaking the Jobs Specified Under Article 46.1.1 to 46.1.6 of the Employment Service Act, and its Regulations on the Permission and Administration of the Employment of Foreign Workers do not apply.

Categories of Educational Institutions Issued Foreign Teacher Work Permits

- Public and private
 Universities & colleges
- Schools for international residents
- Public and private elementary schools, junior high schools, & senior secondary schools –for foreign language course teachers
- Public and private experimental senior secondary schools- for bilingual department teachers, and bilingual subject teachers



2. WORK PERMIT APPLICATION PROCESS FOR EDUCATIONAL INSTITUTIONS AT ALL LEVEL

Application Process Flowchart

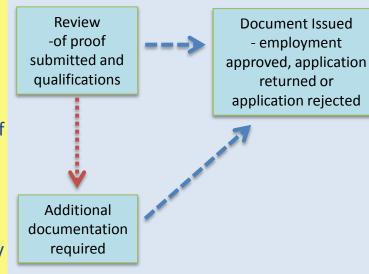
Institution Applying

- Public and private universities & colleges
- Schools for international residents
- Public and private elementary schools, junior high schools or senior secondary schools
- Public and private experimental senior secondary schools

Document Submission

- 1. Application form
- Photocopy of employment contract
- Photocopy of proof of foreign teacher's highest level of education
- Photocopy of foreign teacher's passport
- 5. Other specific documents requested by each review unit

Ministry of Education





3. REGULATIONS GOVERNING EDUCATIONAL INSTITUTIONS AT ALL LEVELS APPLYING FOR WORK PERMITS FOR FOREIGN TEACHERS AND THEIR ADMINISTRATION 1/3

Contents

Drawn up considering 14 articles of current MOL regulations & the actual needs of institutions

Qualification and review standards for employment of foreign teachers by educational institutions

- Qualification and review standards for foreign teachers have been set using the Qualifications and Criteria Standards for Foreigners Undertaking the Jobs Specified under Article 46.1.1 to 46.1.6 of the Employment Service Act as reference.
 - Foreign teachers employed by public and private universities or tertiary colleges must have meet the qualifications stipulated in the Act Governing the Appointment of Educators or the qualification requirements for teacher employment of the university or college. Teachers employed by foreign language centers to teach foreign language courses must have a degree from an MOE recognized domestic or overseas university or independent college and the language taught must be the official language of the country that issued their passport.
 - ✓ Foreign teachers employed by schools for international residents must be qualified teachers and be employed according to the regulations of the foreign country involved.
 - Language teachers at public and private elementary schools, junior high schools, and senior secondary schools and at public and private experimental senior secondary schools in a bilingual department or as bilingual subject teachers must have a degree from an MOE recognized domestic or overseas university or independent college and possess qualifications in or be qualified to teach the subject they will teach. The qualifications must indicate that they are permitted to teach the subject involved in the country that issued their qualifications, and the foreign language taught or language in which a subject is taught must be the official language of that country that issued their passport.



3. REGULATIONS GOVERNING EDUCATIONAL INSTITUTIONS AT ALL LEVELS APPLYING FOR WORK PERMITS FOR FOREIGN TEACHERS AND THEIR ADMINISTRATION 2/3

Contents

Permit applications and cancellation

- ◆ The maximum duration of a foreign teacher work permit issued by the MOE for an educational institution at any level is three years. If employment continues when this period expires, an application for a work permit must be made.
- ◆ Circumstances under which a permit is not issued or is cancelled ∶
 - ✓ False or invalid information has been provided.
 - ✓ The application was not made in accordance with the regulations and the educational institution fails to provide additional material and/or make any necessary rectifications within a specified period.
 - ✓ The employed foreign teacher does not meet the qualifications requirements set out in these Regulations, or the circumstances stipulated in the Teachers' Act or the Act of Governing the Appointment of Educators that occasion dismissal, non renewal of employment or severance with pay exist or any circumstances exist that require termination of the employment contract in accordance with any related ordinance .



3. REGULATIONS GOVERNING WORK PERMITS AND ADMINISTRATION OF FOREIGN TEACHERS IN EDUCATIONAL INSTITUTIONS AT ALL LEVELS 3/3

Contents

Administration of Employment

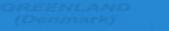
- ◆ Administration of foreign teachers and rights and obligations is subject to Taiwan's Teachers' Act and related regulations if the teacher is a member of permanent staff, and in other cases by the employment contract. Teachers employed by schools for international residents are subject to the related regulations of the country involved.
- ◆ The procedure that educational institutions must follow if contact with a foreign teacher is lost or if their employment is terminated has been formulated using the Relations on the Permission and Administration of the Employment of Foreign Workers for reference.

Other related matters

- ◆ The employment of foreign teachers whose employment was approved before these Regulations came into effect may continue until their current employment period expires.
- ◆ The employment by educational institutions of Hong Kong or Macao residents as teachers is also subject to these Regulations.



Regulations on the administration of the employment and residency of foreign workers





End of Briefing

Please let us have your comments and suggestions.



Break





Session 2



Act for the Recruitment and Employment of Foreign Professionals

(5) EMPLOYMENT-SEEKING VISA

Chin-Lan Wang
Ministry of Foreign Affairs
March 5, 2018





OUTLINE

- Introduction of Employment-Seeking Visa
- How to Apply for Employment-Seeking Visa
 - -Criteria
 - -Requirements & Procedures
- Website Links



INTRODUCTION OF EMPLOYMENT-SEEKING VISA

Visa Type	Visitor Visa
Visa Purpose	A foreign professional who plans to seek jobs in Taiwan may apply for an Employment-Seeking Visa
Visa Validation	Valid for 3 months Good for Multiple Entries
Maximum Duration of Stay in Taiwan	180 Days
Where to Apply	Overseas missions of ROC
Visa Quota	2000 people per year



HOW TO APPLY FOR EMPLOYMENT-SEEKING VISA

Criteria

Applicant who meets one of the following criteria is eligible to apply for an Employment-Seeking visa

Employment experience, with an average monthly salary or remuneration over the past six months that is not lower than the amount of NT\$47,971 (equivalent of USD\$1600)

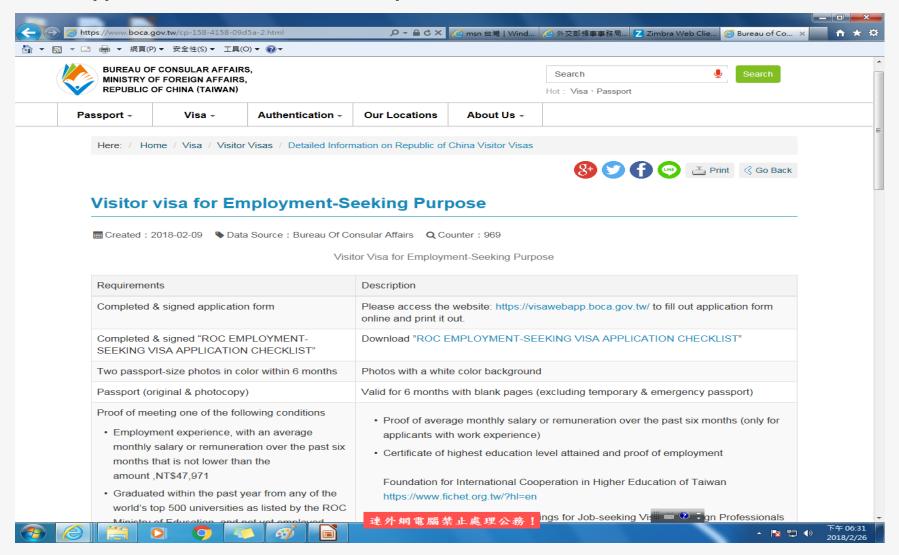
Graduated within the past 1 year from any of the world's top 500 universities as listed by the ROC Ministry of Education, and not yet employed

Deemed otherwise eligible by the Ministry of Foreign Affairs following consultations with the central competent authority



REQUIREMENTS & PROCEDURES(1/3)

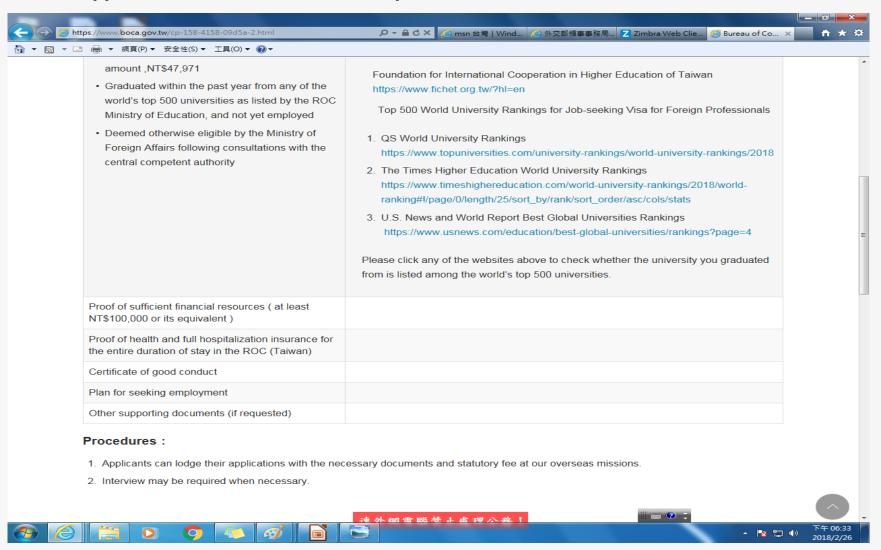
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REQUIREMENTS & PROCEDURES(2/3)

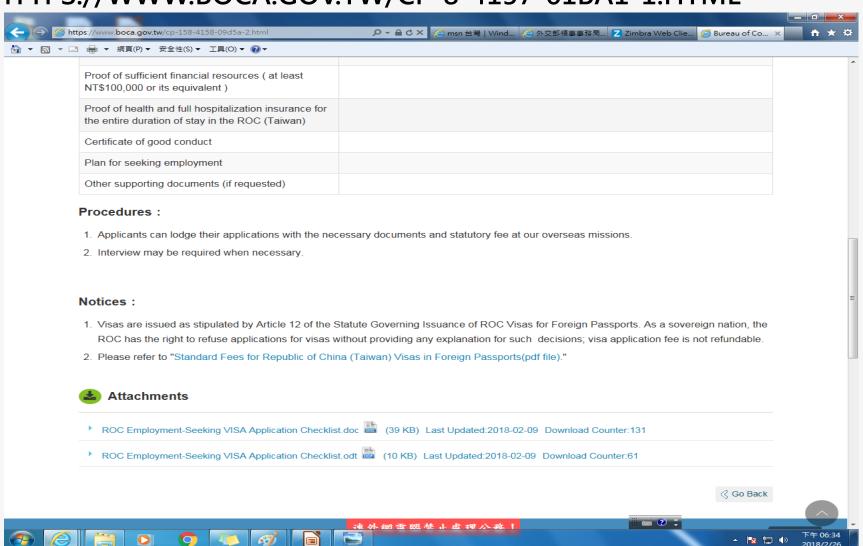
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REQUIREMENTS & PROCEDURES(3/3)

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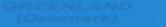
WEBSITE LINKS













End of Briefing

Please let us have your comments and suggestions.

Act for the Recruitment and Employment of Foreign Professionals

(6) Individual Work Permits for Adult Children

Chi-Ming Wang Ministry of Labor March 5, 2018





Important Note

In order to attract and retain outstanding foreigners to stay in Taiwan and to consider the purpose of family reunification, according to the provisions of Article 17 of the Act for Recruitment and Employment of Foreign Professionals J, Foreign Professionals who have engaged in professional job in Taiwan and have acquired permanent residency and if their adult children meet the specified criteria for length of residence in Taiwan,

- > They can go to the Ministry of Labor to apply for a personal work permit.
- There is no category of employment and no work permit period restrictions.

Ministry of Labor has stipulated and published 「Application Case and Reviewing Operation Directions for MOL processing under Article 17 of the Act for the Recruitment and Employment of Foreign Professionals」

In accordance with the provisions of Article 17, adult non-citizen children of
 permanent-resident foreign professionals have the right to apply for work permits,
 provided they meet specified criteria for length of residence in Taiwan.



QUALIFICATIONS

Foreign nationals who are engaged in professional work and has been approved for permanent residency by the National Immigration Agency ,Ministry of the Interior, an adult child of the qualified foreign nationals may apply to the Ministry of Labor for a work permit to work in Taiwan, provided such applicant has obtained confirmation from the National Immigration Agency, Ministry of the Interior and have met one of the conditions listed below:

- Continually and legally reside in Taiwan for a period of 10 years and stayed in Taiwan for more than 270 days in each of those years.
- 16 years of age below upon entering Taiwan, and stayed in Taiwan for more than 270 days in each of those years.
- Born in Taiwan, legally accumulated ten years of residence in Taiwan, and stayed in Taiwan for more than 183 days in each of those years.

Note: According to Article 4 of 「Act for the Recruitment and Employment of Foreign Professionals 」 Professional work means the following work:

Work as listed in Article 46 Paragraph 1 Subparagraph1 to 6of the Employment Services Act.

- ✓ Specialized or technical work ` Overseas Chinese or Foreign business executives ` School Teachers `
- Cram School short term language teachers > sports coaches and athletes > religious group > arts and performing arts work.
- ✓ Short-term cram school teachers with specialized knowledge or skills



Required Documents

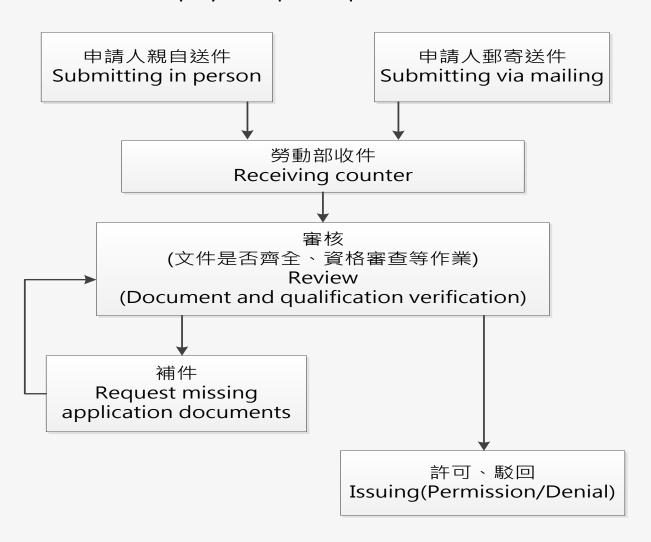
The applicant shall submit the following documents to the Ministry of Labor Workforce Development Agency to apply for a work permit

- Application form. You can go to EZ WORK TAIWAN website:
 http://ezworktaiwan.wda.gov.tw/) download the application form
- Certificate of Conformity or any identification document that match with the residency requirement verified by the Immigration Department.
- Photocopy of APRC of Parents (note \(\sigma \) Same with the original copy \(\sigma \))
- Photocopy of Passport or ARC of the applicant (note \(\sigma \) Same with the original copy \(\sigma \))
- Relationship certificate of Applicant with his or her parents
- Original receipt of processing fee.



APPLICATION PROCEDURE

As of now, only written applications are accepted, same as the application of Foreign Professionals employment permit procedure





Precautions

How to

- 1.Apply in person (Address: 10F, No. 39, ZhongHua Road Sec. 1, Zhongzheng District Taipei City)
- 2. Send through Registered Mail (address same as above , Receiver : Workforce Development Agency
 Adult children of Foreign Professionals work permit application) °

Processing period

It takes 12 working days from the date of application if the documents are complete and the applicant has met the qualifications °

Processing fee

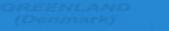
NT \$ 100 per application.

Translation of Document

If the attached documents are in foreign languages, it should be accompanied by a Chinese translation.

Relevant Information

You can visit the website of the Workforce Development Agency, Ministry of Labor FZ WORK TAIWAN _ - FAct for the Recruitment and Employment of Foreign Professionals _ search (Website: https://ezworktaiwan.wda.gov.tw/)





End of Briefing

Please let us have your comments and suggestions.

Act for the Recruitment and Employment of Foreign Professionals

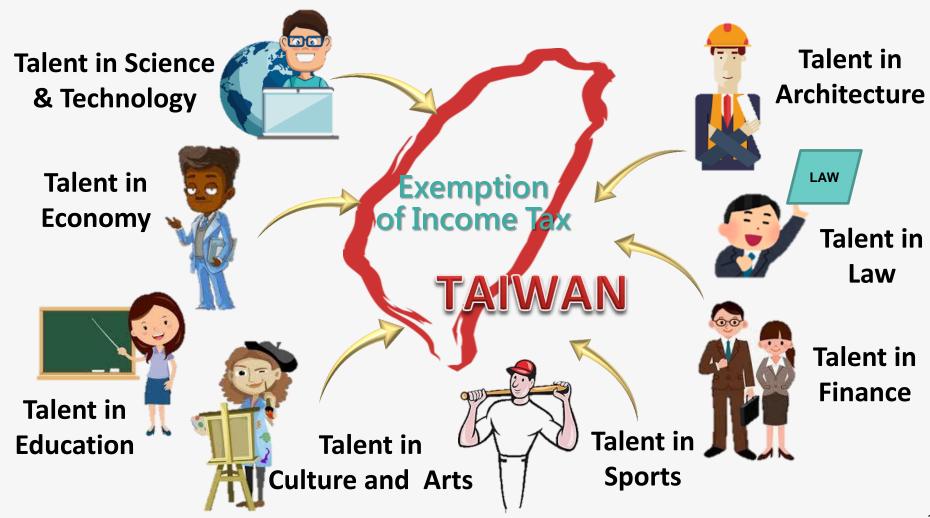
(7) Tax Incentives of Income Tax

Li-Hsin Ni Ministry of Finance March 5, 2018





Exemption of Income Tax of Foreign Special Professionals (1/9)





Exemption of Income Tax of Foreign Special Professionals (2/9)

A foreign special professional who has been recognized to possess the special expertise announced by the central competent authority and has obtained the foreign special professional employment (work) permit document or the Employment Gold Card.

Requirements

- He/she has for the first time been approved to reside in the R.O.C. for the purpose of work.
- He/she has engaged in professional work related to the recognized special expertise in the R.O.C.
- During the five years prior to his/ her employment engaged in professional work or his/her obtaining the Employment Gold Card, he/she did not have household registration in the R.O.C., and he/she didn't reside in the R.O.C. for a full 183 days of the year.

Tax Benefits

He/she for the first time has met the requirements that during the first three years starting from the year when he/she has resided in the R.O.C. for a full 183 days of the year and has had an annual salary income of over NT\$ 3 million. The tax benefits are as following:

- ✓ One half of the amount of the salary income exceeding NT\$ 3 million of each such year may be excluded from the gross amount of consolidated income of the year for the assessment of individual income tax liability.
- Overseas income may be excluded from the income basic tax.

The tax benefits can be deferred, and the deferral period isn't over five years.

3



Exemption of Income Tax of Foreign Special Professionals (3/9)

The period of tax benefits



- He/she has obtained the foreign special professional employment (work) permit document issued by the Ministry of Labor in 2018.
- He/she has met the requirements that he/she has resided in the R.O.C. for a full 183 days of the year and has obtained an annual salary income of over NT\$ 3 million by engaging in professional work during the years 2018~2020.



He/she can apply for reduction and exemption of income tax in 2018~2020.



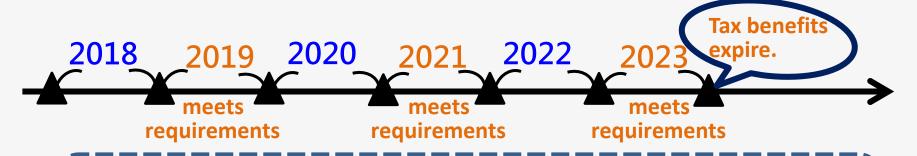
Exemption of Income Tax of Foreign Special Professionals (4/9)

The period of tax benefits

Case 2

He/she has obtained the foreign special professional employment (work) permit document issued by the Ministry of Labor in 2018.

He/she has met the requirements that he/she has resided in the R.O.C. for a full 183 days of the year and has obtained an annual salary income of over NT\$ 3 million by engaging in professional work in 2019, 2021, 2023 (He/she has not resided in the R.O.C. for a period of 183 days of the year or does not have an annual salary income of more than NT\$3 million in 2018, 2020, 2022).



He/she can apply for exemption of income tax in 2019. Because the tax benefits can be deferred and the deferral period isn't over five years (the deferral period shall start from 2019 to 2023), he/she can apply for exemption of income tax in 2019, 2021, 2023.



Exemption of Income Tax of Foreign Special Professionals (5/9)

The period of tax benefits

 He/she had resided in the R.O.C. for the purpose of study in 2012 and returned to his/her country of origin in 2013.

He/she has obtained the foreign special professional employment (work) permit document issued by the Ministry of Labor in 2018, and he/she has met the requirements that he/she has resided in the R.O.C. for a full 183 days of the year and has obtained an annual salary income of over NT\$ 3 million by engaging in professional work during the years 2018~2020.

2012 2013~ 2017 2018~ 2020

Case 3

He/she can apply for exemption of income tax in 2018~2020. (The reason for residing in the R.O.C. in 2012 can't be attributed to engaging in professional work, and he/she did not have household registration in the R.O.C. nor has resided in the R.O.C. for a period of 183 days within five years before he/she comes to R.O.C. in 2018.)



Exemption of Income Tax of Foreign Special Professionals (6/9)

Calculation of Exemption of Income Tax



- ◆He/she has met the requirements for apply the tax benefits and has had an annual salary income of NT\$ 15 million.
- ◆ He/she has had income derived from sources outside the R.O.C of NT\$ 2 million.

! The Tax Incentives

Exemption of Salary Income:

(Annual salary income of NT\$ 15 million - NT\$ 3 million)*50% = NT\$ 6 million

Taxable Salary Income:

NT\$ 15 million - Exemption of Income of NT\$ 6 million = NT\$ 9 million

Overseas income:

Such income (NT\$ 2 million) would be excluded from the income basic tax.

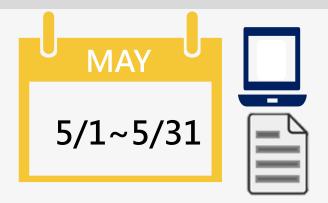


Exemption of Income Tax of Foreign Special Professionals (7/9) Application Time

A foreign special professional who meets the requirements of tax benefits shall submit relevant documents to the jurisdictional tax collection authority at the following time:

when he/she files his/her annual income tax return (in May every year)

when he/she files the departure income tax return in the current year before he/she leaves the R.O.C







Exemption of Income Tax of Foreign Special Professionals (8/9)

The documents should be submitted(1/2)

A foreign special professional who has obtained "the foreign special professional employment (work) permit document" issued by the Ministry of Labor or the Ministry of Education

A foreign special professional has held an "Employment Gold Card"

- ✓ A photocopy of the foreign special professional employment (work) permit document issued by the Ministry of Labor or the Ministry of Education.
- ✓ A photocopy of the Employment Gold Card.

✓ The application form for reduction and exemption of income tax.



Exemption of Income Tax of Foreign Special Professionals (9/9) The documents should be submitted(2/2)

A foreign special professional who has obtained "the foreign special professional employment (work) permit document" issued by the Ministry of Labor or the Ministry of Education

A foreign special professional who has held an "Employment Gold Card"

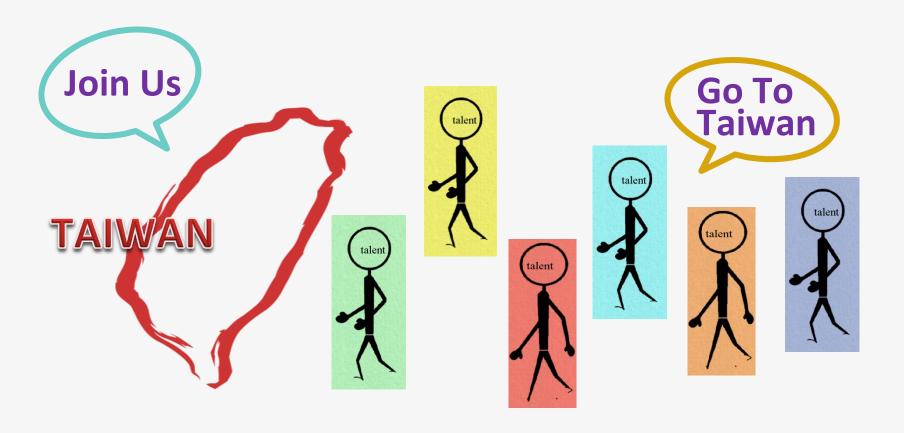
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- ✓ The supporting document of the first-time approval to reside in the R.O.C. for the purpose of work [i.e., a photocopy of the Alien Residence Certificate (ARC) showing employment as the reason for residence]. If it is not the first-time approval to reside in the R.O.C., the supporting document showing the previous approval not related to the engagement of the professional work (i.e., a photocopy of the ARC explaining the residing purpose for studying Chinese, being a foreign student, being a foreign spouse, or visiting relatives) is required.
- ✓ An employment contract or other supporting documents showing that the foreign special professional has engaged in professional work related to his/her special expertise recognized by the relevant central competent authority in the R.O.C.





Provide a friendly tax environment and enhance Taiwan's competitiveness







End of Briefing

Please let us have your comments and suggestions.

Act for the Recruitment and Employment of Foreign Professionals

(8) New Labor Pension System

Wen-Ling Yueh
Ministry of Labor
March 5, 2018





Contents

- Applicable Objects
- Characteristics
- Application of Labor Pension System
- Claims



Applicable Objects

Employers shall contribute labor pension no less than six percent of workers' monthly wages to individual accounts of labor pension at the Bureau of Labor Insurance, Ministry of Labor for workers who are applicable under the Labor Standards Act on a monthly basis.

July 1, 2005- The Enforcement of the Labor Pension

Act→Workers holding R.O.C citizenship

January 17, 2014- The Amendment of the Labor Pension

Act→Foreigners, China, Hong Kong and Macau spouses

February 8, 2018- The Enforcement of the Act for the Recruitment and Employment of Foreign Professionals→Foreign professionals who are employed in professional work and have been approved for permanent residence



Characteristics

Accumulated Pension



Seniority is calculated based upon the period of which the contributions to the pension have been made. If employees change jobs, their seniority can be combined in calculation and pension can be accumulated.

Tax Deduction



Workers may also voluntarily contribute within six percent of their monthly wages to the labor pension. The amount of labor pension voluntarily contributed may be deducted from the gross consolidated income of the year.

Guaranteed Rate



The return rate generated from the utilization of workers' pension shall not be less than the interest rate of a two-year fixed term deposit by local banks. In the event of any deficiency, the Treasury shall make up the shortfall.

Claim at 60



A worker who is 60 years or older, with seniority less than 15 years, they may claim a lump-sum pension payment; with seniority exceed 15 years, they may choose to claim a lump-sum pension payment or monthly pension payments.



Application of Labor Pension System(1)

■Foreign professionals who have been employed before the enforcement of this act and are applicable under the Labor Standards Act

Those who have been approved for permanent residence before the enforcement shall be included from the date of enforcement (February 8, 2018)

Those who are approved for permanent residence after the enforcement shall be included from the date of approval





For those who want to remain in the old labor pension system under the Labor Standards Act, they shall submit a written declaration to their employers within six months of the date of the enforcement (before August 7, 2018) or within six months of the approval date of permanent residence and may not thereafter change to opting for inclusion in the new labor pension system under the Labor Pension Act.

For foreign professionals who are included in new labor pension system, employers shall have filed applications for contributions by August 22, 2018 or by 6 months and 15 days after the approval date of permanent residence.



Application of Labor Pension System (2)

■Foreign professionals who are employed **after** the enforcement of this act and are applicable under the Labor Standards Act

Those who have been approved for permanent residence **before** the employment shall be included from **the date of employment**

Those who are approved for permanent residence **after** the employment shall be included from the date of approval





Foreign professionals with permanent residence who are employed after the enforcement of this Act shall not opt to be included in the old labor pension system under the Labor Standards Act

Employers shall file applications for contributions to the Bureau of Labor Insurance from the date of employees' employments or approvals of permanent residence.



Claims

A worker who is 60 years or older

seniority < 15 years

seniority ≥ 15 years may choose

Seniority shall be calculated based upon the period of which the contributions to the pension have been made. If the seniority of an employee is interrupted, both his/her seniority before and after the interruption shall be combined in calculation.

a lump-sum pension payment

The principal and accrued dividends from an employee's individual account of labor pension are claimed in lump sum at one time.

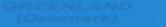
monthly pension payments

The principal and accrued dividends from an employee's individual account of labor pension are paid in fixed installments (quarterly). The amount of each installment shall be calculated based upon the life chart of annuity, average life expectancy, interest rate and other factors.



Foreign professionals with permanent residence are included in new labor pension system

For more information please go to https://www.bli.gov.tw/en/





End of Briefing

Please let us have your comments and suggestions.



Discussions & Responses

