



GMS Flash Alert

Immigration Edition

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South Korea – Creation of a Digital Nomad (“Workation”) Visa

Effective from 1 January 2024, South Korea’s immigration authority is implementing, on a trial basis, the digital nomad (workation) visa, which is unprecedented in Korean immigration history.¹

WHY THIS MATTERS

The introduction of a digital nomad visa is a nod to the growing importance of new work patterns – which are anticipated to continue for the foreseeable future – and the evolving needs of employers and employees in this “work from anywhere” world.

The digital nomad visa will provide more flexibility for foreign nationals who are working remotely – or wish to work remotely – in South Korea.

The country has opened the door for individuals who want to experience the Korean lifestyle while working remotely in South Korea.

Digital Nomad (Workation) Visa

Foreign national workers who meet all the following conditions may apply for the digital nomad (workation) visa:

- ✓ Should be at least 18 years old and employed by a foreign company.
- ✓ Should be allowed to work remotely and should have at least a one-year working experience in the current industry.

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- ✓ Is required to earn (on an annual basis) more than twice the South Korean gross national income (GNI) of the previous year (e.g., 2022 Korean GNI, KRW 84,960,000).

The visa may be applied for at a South Korean consular office in a foreign country and its validity starts from the applicant's arrival date in South Korea and ends in one year. It can be extended for another year, which makes a total validity period of two years. An applicant can be accompanied by a spouse and/or minor child(ren).

For those who are currently staying in South Korea with a short-term visa (or visa free/visa exempted status), they can apply for the digital nomad visa in the country without having to leave.

The visa won't allow the visa holders to be employed by a Korean employer. A relevant employment visa should be obtained to be locally employed in South Korea. For those who stay more than 90 days in Korea, they need to apply for foreigner registration with the immigration office having jurisdiction over their residence in Korea within 90 days from the arrival date in the country.

The applicant should submit the following when filing the application:

- ✓ Visa application form
- ✓ Valid passport
- ✓ 1 Passport-sized photo
- ✓ Visa processing fee
- ✓ Employment certificate
- ✓ Proof of fulfilling the minimum income requirement (pay slips, bank account transaction details, etc.)
- ✓ Criminal record certificate (apostille required)
- ✓ Personal health insurance certificate with coverage of at least KRW 100 million for hospital treatment and evacuation to the home country during the period of stay in Korea.

Family relationship proof document (required if applicant is accompanied by family members).

KPMG INSIGHTS

As South Korea debuts this new workation visa, it is anticipated that many eligible foreign nationals who want the digital nomad experience will come to work and vacation in Korea. If a foreign national employee – or his or her employer – has questions about Korean taxation arising from this remote work arrangement, that employee should contact his or her qualified tax professional or a member of the Global Mobility Services team in South Korea (see the Contacts section).

FOOTNOTE:

1 See South Korea's Department of Justice, Press Release, 29 December 2023, in Korean language, by clicking [here](#).

For an English-language report on the development, see the www.korea.net website operated by the Ministry of Culture, Sports and Tourism and Korean Culture and Information Service, by clicking [here](#).

Contact us

For additional information or assistance, please contact your local GMS or People Services professional* or one of the following professionals with the KPMG International member firm in South Korea:



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The information contained in this newsletter was submitted by the KPMG International member firm in South Korea.

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