

GMS Flash Alert

Immigration

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Taiwan – Expanded Eligibility and New Benefits Under Foreign Professionals Act Amendments

To enhance overall industrial competitiveness, the Legislative Yuan has completed the third reading and passed amendments to the “Act for the Recruitment and Employment of Foreign Professionals.” The Executive Yuan has announced that these changes took effect on January 1, 2026.^{1,2}

WHY THIS MATTERS

These amendments seek to attract foreign professionals and encourage long-term careers in Taiwan. They expand eligibility, ease application requirements for work permits and permanent residency, and strengthen labor and social protections for foreign nationals.

Key Highlights

Waiver of Two-year Work Experience Requirement for Graduates of the World’s Top 1,500 Universities

The current regulation exempts graduates from the world’s top 500 universities from the two-year work experience requirement. The amendment expands this eligibility to graduates from the top 1,500 universities. Additionally, individuals with a bachelor’s degree or higher from the top 200 universities within the past five years may apply directly to the Ministry of Labor (“MOL”) for a work permit without employer sponsorship. This permit is valid for up to two years and is non-extendable.

	Current Regulation	After Amendment
Waiver of Work Experience Requirement	The world’s top 500 universities	The world’s top 1,500 universities
Apply Directly to the MOL for a Work Permit without Employer Sponsorship	Not available	The world’s top 200 universities

Extension of Digital Nomad Visa Validity

The amendment seeks to encourage remote workers to extend their stay in Taiwan. The digital nomad visa is available only to nationals of visa-exempt countries.

	Current Regulation	After Amendment
Initial Validity	Three months	Six months
Extension Validity	Up to three months (one extension allowed)	Up to 6 months (Three extensions allowed)
Maximum Visa Validity	Six months	Two years

Employment for Spouses and Extended Stay for Lineal Ascendant

The amendment allows spouses of foreign professionals and foreign specialist professionals to apply directly to the MOL for a work permit during their dependent residence in Taiwan. For lineal ascendants, if there is a need to continue staying after the permitted period and they have medical and full hospitalization insurance during their stay, they may apply for an extension without leaving Taiwan.

	Current Regulation	After Amendment
Work Permit Application for Spouse	Only via employer sponsorship	Apply directly to the MOL during their stay
Apply Directly to the MOL for a Work Permit without Employer Sponsorship	Not available	The world’s top 200 universities

Expansion of Applicable Fields for Foreign Professionals

In addition to the original ten designated fields, the amendments introduce new fields such as “Field of Environment” and “Field of Biotechnology” to align with global industry trends.

New Graduates Can Work in Taiwan for Up to Two Years without a Work Permit

To support retention of foreign students in Taiwan, the new regulation allows recent graduates with an associate degree or higher obtained in Taiwan to work during their approved extended stay without holding a work permit. The residence period can be extended for one year, with a second extension permitted if necessary, for a maximum total stay of two years.

Relaxation of Permanent Residency Requirements

The degree that may be counted as the period of continuous residence in Taiwan has expanded, making permanent residency easier to obtain.

	Current Regulation	After Amendment
Foreign Professionals	<p>Reside legally and continuously in Taiwan for five years, with a minimum of 183 days per year.</p> <p>The academic degree that can be counted as the period of continuous residence in Taiwan:</p> <ul style="list-style-type: none"> • Doctoral degree obtained in Taiwan: Counted as two years • Master's degree obtained in Taiwan: Counted as one year 	<p>Reside legally and continuously in Taiwan for five years, with a minimum of 183 days per year.</p> <p>The academic degree that can be counted as the period of continuous residence in Taiwan:</p> <ul style="list-style-type: none"> • Doctoral degree obtained in Taiwan: Counted as three years • Master's degree obtained in Taiwan: Counted as two years • Bachelor's or associate degree obtained in Taiwan: Counted as one year
Foreign Specialist Professionals	<p>Reside legally and continuously in Taiwan for three years, with a minimum of 183 days per year.</p> <p>The academic degree that can be counted as the period of continuous residence in Taiwan:</p> <ul style="list-style-type: none"> • Doctoral degree obtained in Taiwan: Counted as one year 	<p>Reside legally and continuously in Taiwan for three years, with a minimum of 183 days per year.</p> <p>The academic degree that can be counted as the period of continuous residence in Taiwan:</p> <ul style="list-style-type: none"> • Doctoral degree obtained in Taiwan: Counted as two years • Master's degree obtained in Taiwan: Counted as one year

Expansion of Social Security Coverage

Foreign professionals and foreign specialist professionals are now eligible for the labor pension system without obtaining permanent residency. Employees hired before January 1, 2026, who remain with the same employer may choose to continue under the old pension system by submitting a written request no later than June 30, 2026. Once the old system is selected, reverting to the new system is not permitted.

KPMG INSIGHTS

The amended regulations introduce several changes, including expanding the work experience waiver from the top 500 universities to the top 1,500 universities. Spouses of foreign specialist professionals can now apply directly to the MOL for work permits during their stay, which may facilitate family relocation. The digital nomad visa validity has also been extended from six months to two years, offering greater flexibility for remote workers. However, foreign nationals providing services to companies in Taiwan must still obtain a work permit.

Consideration

KPMG in Taiwan (People's Republic of China) advises employers to note limitations such as the two-year non-renewable work permit for graduates of the top 200 universities applying directly to the Ministry of Labor.

What's Next?

Those eligible should closely monitor updates to stay informed. To support compliance efforts, companies are advised to work with professional consultants for document review and deadline tracking to help verify legal employment and support compliance of policy incentives.

If assignees and/or their programme managers have any questions or concerns about the scope of the update, its application and potential impacts, and appropriate next steps, they should consult with their qualified tax professional or a member of the GMS tax team with KPMG in Taiwan (Republic of China) (see the Contacts section).

FOOTNOTES:

1 National Development Council (NDC), "[Act for the Recruitment and Employment of Foreign Professionals: 2025 Amendments](#)," published on September 24, 2025.

2 Executive Yuan (R.O.C. Taiwan), "[Amendments to the Act for the Recruitment and Employment of Foreign Professionals](#)," published on June 9, 2025.

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RELATED RESOURCES

Legislative Yuan / Immigration & Talent Policy Portal, "[Amendments Passed by the Legislative Yuan](#)," published on September 9, 2025.

National Development Council (PDF), "[Revisions to the Act for the Recruitment and Employment of Foreign Professionals](#)," published on September 10, 2025.

Act for the Recruitment and Employment of Foreign Professionals, "[Act for the Recruitment and Employment of Foreign Professionals - Article Content - Laws & Regulations Database of The Republic of China \(Taiwan\)](#)," published on September 24, 2025.

Contact Us

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