

高雄市旅行商業同業公會 (函)

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主旨：檢送國家發展委員會製作之「外國專業人才延攬及僱用法簡介」中、
英文版宣導摺頁1份，敬請查照。

說明：

1. 依據交通部觀光局 107 年 6 月 13 日觀宿字第 1070008536 號函轉交通部 1070016955 號函辦理。
2. 請至該機關網頁左方為民服務下「公文附件下載區」下載。
網址 <http://admin.taiwan.net.tw/public/public.aspx?no=61>，
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理事長

吳盈良

一、立法緣起及目的為何？

「外國專業人才延攬及僱用法」業經立法院於106年10月31日三讀通過，同年11月22日總統公布，並由行政院核定自107年2月8日施行。

本法透過放寬外國專業人才來臺簽證、工作、居留相關規定，並優化保險、租稅、退休等待遇，以建構更友善之工作及居留環境，吸引外國專業人才來臺留臺。



二、本法重點鬆綁內容為何？

1. 本法條文共計22條，涉及12個主責部會，配合訂定或修正之子法共計11項。
2. 本法重點鬆綁內容分述如下：

- 鬆綁工作、簽證及居留規定**
 - 核發外國特定專業人才「就業金卡」。
 - 核發外國自由藝術家庭外國工作許可。
 - 開放具專門知識或技術之外國教師於補習班授課。
 - 核發外國專業人才來臺尋職簽證。
- 鬆綁父母配偶及子女居留規定**
 - 放寬取得永久居留之外國專業人才之配偶、子女申請在臺永久居留。
 - 放寬外國高級專業人才之配偶、子女隨同申請入境。
 - 核發取得永久居留外國專業人才符合條件之成年子女外國工作許可。
 - 直系尊親屬探親停留期間由最長6個月延長至1年。
- 提供退休、健康及租稅優惠**
 - 取得永居外國專業人才得適用勞退新制、外籍公立學校教師得支領月退休金。
 - 放寬受聘外國專業人才之配偶、子女納入健保免陸8個月等待期。
 - 外國特定專業人才來臺首3年，薪資所得超過新台幣300萬元部分，折半課稅。

三、延攬的外國對象為何？

本法延攬外國對象包括：外國專業人才、外國特定專業人才及外國高級專業人才。

- 外國專業人才**
指從事「就業服務法」第46條第1項第1款至第6款之專業工作、自由藝術工作者、以及具專門知識或技術之短期補習班教師。
 - 外國特定專業人才**
為配合產業發展政策所需延攬人才，本法明定外國特定專業人才須符合科技、經濟、教育、文化、藝術、體育及其他領域特殊專長之資格要件（如月平均薪資16萬元以上或其他條件、國家科學士、博覽會知名表演、獲具公信力的協會推薦、任職重要主管級以上之管理職人員等）。
 - 外國高級專業人才**
指依現行「入出國及移民法」第25條第3項第2款所定為我國所需之高級專業人才，如在特殊技術或科技機構之科技研發及管理工作上，具有獨到之才能，在科學、研究、工業及商業等方面具有特殊能力，足以對我國經濟、產業、教育或福利發展實質效用，及曾獲國際專業獎項殊榮等。
- 另我國國民兼具外國國籍而未在我國設有戶籍者、香港或澳門居民也為本法適用或準用對象。

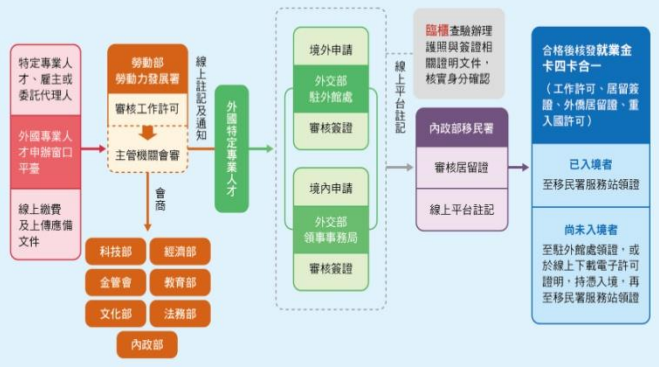
四、特定專業人才需符合哪些資格條件？

- 科技**：在軟體應用、奈米、光電技術、資訊技術、生物科技、人工智慧、物聯網等尖端及前瞻科技上有傑出研發設計或創新實績、國際獎項得主、國家科學院院士、國家院士級學者等。
- 經濟**：在研發中心、營運總部、跨國公司之高級營運或行銷主管、具產業鏈結產品、服務模式等所需之重要技術、在半導體、光電、資訊訊等企業擔任專業或跨領域整合職務等。
- 金融**：於金融機構擔任專業職務、相關公(協)會所推薦者、金融機構資深主管級以上之管理職人員、政府推動重點產業（如金融科技、電子商務等）所需之金融專業人才。
- 教育**：博士學位畢業於世界大學排名前200名之大學院校、曾服務於世界大學排名前500名之大學院校，並從事教學研究工作五年以上、曾獲得我國玉山（青年）學者補助等。
- 文化藝術**：於表演及經營藝術、出版專業、影視及流行音樂、工藝類及文化行政類、獲國際獎項或有傑出專長等。
- 體育**：曾獲國際體育（運動）比賽前3名或具備技術能有助提升我國運動競技實力、曾任各國家代表隊教練、國際性體育（運動）比賽裁判等。
- 法律**：月薪新臺幣16萬元、取得我（外）國法律師執業許可證，現（曾）任國外大學講座教授、教授、副教授等，於律師事務所或公司擔任法律相關主管職務以上，且經中華民國律師公會全國聯合會推薦者。
- 建築設計**：月薪新臺幣16萬元且具我（外）國建築師資格或於外國建築師事務所年資5年以上具設計或監造執照經驗等。

五、特定專業人才有何優惠措施？



六、如何申請就業金卡？



七、鬆綁項目適用對象為何？



八、如何申辦及諮詢？



外國專業人才延攬及僱用法簡介

國家發展委員會

簽證 居留 保險 租稅 退休

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?

1. The Act contains 22 articles, involving the purview of 12 central government agencies, and requiring the making or amendment of 11 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 specialized 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.

- 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.
- 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.)
- 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 ?

- 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.
- Economy** : Those who have held a high-level operators 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.
- 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).
- 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 Hsuehan Scholar or Yushan Young Scholar award.
- 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.
- 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.
- 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.
- 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 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)

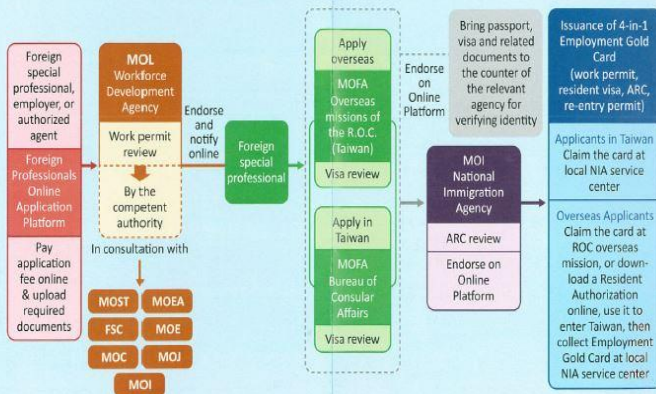
Extension of Work and Residence Period for Foreign Special Professionals (Ministry of Labor, Ministry of the Interior)

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)

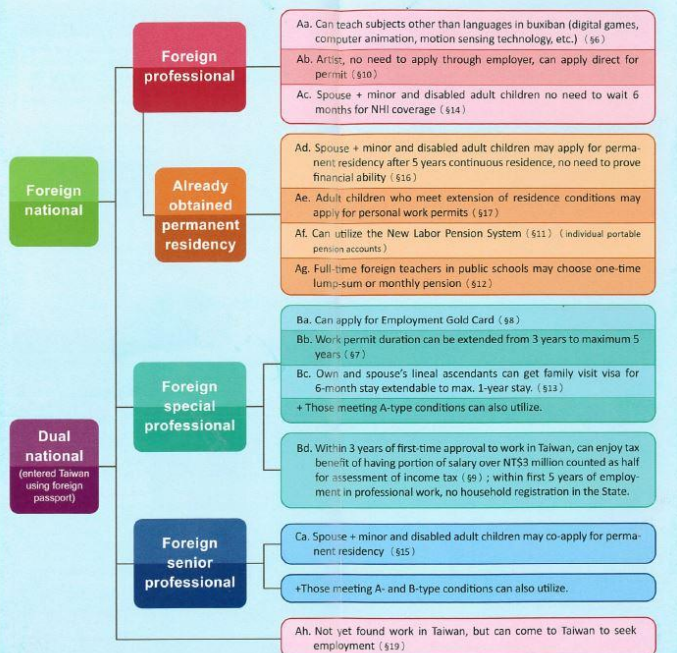
Extended family-visit stays for lineal ascendants (Ministry of Foreign Affairs, Ministry of the Interior)

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 ?



7. Who do the relaxed regulations apply to ?



8. How to apply and obtain more information ?

Consultation Window

Consultation Line

For more information, please call the one-stop consultation line +886-2-2311-2031

Contact Taiwan

Or visit the MOEA's one-stop portal site Contact Taiwan.

<https://www.contacttaiwan.tw/>

Relevant Websites

NDC Dedicated Webpage for the Act

For more details about the Act, please visit the NDC's dedicated webpage for the Act.

<https://foreignlabortact.ndc.gov.tw/>

Application Platform for Foreign Professionals

For the Employment Gold Card application process, please visit the MOI's Foreign Professionals Online Application Platform.

<https://coa.immigration.gov.tw/coa-frontend/four-in-one/entry/>

Introduction of Act for the Recruitment and Employment of Foreign Professionals

National Development Council



- Visa
- Residence
- Insurance
- Tax
- Retirement