

Employment Gold Card

Understanding Taiwan Labor Regulations

The Employment Gold Card is aimed at attracting foreign professionals to live and work in Taiwan by creating a more friendly work and residency environment. This is achieved through the relaxation of visa, work, and residency regulations, as well as enhancements to insurance, tax, and retirement benefits.

Introduction

On February 8, 2018, the Act for the Recruitment and Employment of Foreign Professionals came into effect. The Act is designed to attract foreign professionals to live and work in Taiwan by establishing a more welcoming work and residency environment through relaxed visa, work, and residency regulations, together with enhanced insurance, tax, and retirement benefits.

The Act targets foreign professionals, foreign special professionals, and foreign senior professionals.

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

Benefits

For foreign professionals who meet the relevant qualifications, the Employment Gold Card provides the following benefits:

- The Gold Card is commonly referred to as a “four-in-one” permit, as it combines a resident visa, Alien Resident Certificate (ARC), multiple-entry permit, and an open work permit into a single card.
- As an open work permit, the Gold Card allows holders to work for any employer in Taiwan, to change employers freely, or to engage in self-employment without the need to apply for a new work permit. This flexibility distinguishes the Gold Card from traditional employer-sponsored work permits.
- Eligible cardholders may enjoy a preferential tax treatment under which 50% of the portion of Taiwan-source salary income exceeding NT\$3 million per year is excluded from taxable income, for up to five tax years, provided that statutory conditions are met.
- During the same qualifying period, eligible Gold Card holders are exempt from the Alternative Minimum Tax (AMT) on foreign-source income, offering significant relief for individuals with cross-border income structures.
- The validity period of the Employment Gold Card may be granted for up to three years per issuance, with the possibility of renewal upon expiration, subject to continued eligibility.
- Spouses, minor children, and other qualifying dependents may apply for resident visas to accompany the Gold Card holder in Taiwan.

- Gold Card holders are eligible to enroll in Taiwan's National Health Insurance (NHI) system. If the individual does not have a Taiwan-based employer, enrollment generally becomes available after six months of continuous residence.
- Lineal ascendants of the Gold Card holder or of the holder's spouse may apply for family visit visas.
- As of 1 January 2026, where the Gold Card holder's child has established household registration in Taiwan and meets prescribed conditions (such as pregnancy or caring for a child under the age of two), eligible foreign parents may apply to extend their stay in Taiwan for up to one year, reflecting Taiwan's policy shift toward greater family support.
- Professionals who qualify for the Employment Gold Card are not subject to the NT\$5 million paid-in capital requirement that would otherwise apply to newly established companies seeking to sponsor a foreign employee's work permit.
- Gold Card holders and their qualifying dependents may apply for permanent residency (APRC) after three years of residence in Taiwan, calculated on the basis of an average stay of at least 183 days per year. For individuals who have earned a Ph.D. from a Taiwanese university, the required period may be reduced to two years.

Example Tax Benefit Calculation

Eligible Employment Gold Card holders may benefit from a preferential income tax regime for up to five tax years. The incentive applies beginning with the first tax year in which the individual becomes a Taiwan tax resident and earns Taiwan-source salary income exceeding

NT\$3 million, provided that the individual resides in Taiwan for at least 183 days in each relevant tax year.

Under this regime, only half of the portion of salary income exceeding NT\$3 million is included in taxable income, while the first NT\$3 million remains fully taxable.

Example

If a Gold Card holder earns annual Taiwan-source salary income of NT\$5,000,000, the taxable income would be calculated as follows:

$$\begin{aligned} \text{NT\$ } 5,000,000 - \text{NT\$ } 3,000,000 &= \text{NT\$ } 2,000,000 \\ \text{NT\$ } 2,000,000 \times 50\% \text{ exemption} &= \text{NT\$ } 1,000,000 \\ \text{Total taxable income} &= \text{NT\$ } 1,000,000 + \text{NT\$ } \\ &\quad 3,000,000 = \text{NT\$ } 4,000,000 \end{aligned}$$

Accordingly, after applying the Gold Card tax incentive, only NT\$4,000,000 of Taiwan-source income would be subject to income tax.

Application and Compliance Notes (Updated for 2026)

Following regulatory amendments that took effect on 1 January 2026, additional procedural requirements apply to Employment Gold Card applications:

- Applications for which the required government fees are not paid, or for which requested supplemental documentation is not provided within the prescribed correction period, may be rejected by the immigration authorities.
- For applicants who apply from overseas, proof of residence in Taiwan must be submitted within 30 days after entry into Taiwan, in accordance with updated immigration management rules.

Qualifying criteria summary for foreign special professionals:

Pursuant to Article 8 of the Act for the Recruitment and Employment of Foreign Professionals, foreign nationals or Hong Kong/Macau residents who apply to work in Taiwan must be certified by the competent central government authority as engaging in one of the following professional fields:

1. Science and technology:

Those with outstanding achievements in R&D, design or innovation, international awards, or national academy membership, in such cutting-edge fields as software applications, nanotechnology, optoelectronics, ICT, biotechnology, AI, and IoT.

2. Economy:

Those who have held a high-level operations or marketing position in an R&D center, operations HQ, or transitional 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 another such enterprise.

3. Finance:

Those who have held a specialist post or served in a senior executive position in a financial expertise institution, have been recommended by a relevant association, or possess financial expertise in an important sphere of industry promoted by the government (such as fintech or e-commerce).

4. Education:

Individuals holding a doctoral degree from one of the world's top 200 universities; individuals who have served at one of the world's top 1,500 universities; individuals with at least five years of teaching or research experience; or recipients of the Yushan Scholar or Yushan Young Scholar awards.

5. Culture and Arts:

Those who have won international awards or achieved outstanding distinction in the fields of

performing arts, visual arts, publishing, film & TV, popular music, handicrafts, and cultural administration.

6. Sports

Those who have placed in the top three in an international sports competition or possess outstanding skills that will help raise the level of competitiveness of sport in Taiwan, and those who have served as a national team coach or an international sports competition referee.

7. Law

Those with a monthly salary of at least NT\$160,000 who have obtained an ROC or foreign attorney license, hold or have held a position as a professor, associate professor, or assistant professor at a foreign university, or a law-related executive position in a law firm or corporation, and have been recommended by the Taiwan Bar Association.

8. Architectural Design:

Those with a monthly salary of at least NT\$160,000 who have obtained an ROC or foreign architect's license or have at least five years' experience as a designer or construction supervisor in a foreign architecture firm.

9. National Defence:

Those with a monthly salary of at least NT\$160,000 who possess key professional know-how in the defence industry and a doctorate degree in their field of study, or at least five years of work experience in related industries.

10. Digital:

Proof of professional experience of at least eight years in the digital economy-related industries or fields, or meets other qualifications.

11. Special Cases recognized by the NDC

Individuals who do not fall within the above categories but are deemed capable of making special contributions to Taiwan.

Required Documents

Applicants for an Employment Gold Card must submit color-scanned electronic copies of the following documents:

- A passport with at least six months of remaining validity
- A 2-inch, hatless, color facial photograph taken within the past six months
- Documents demonstrating eligibility as a Foreign Special Professional as announced by the competent central authorities
- Other documents required for the work permit, resident visa, Alien Resident Certificate, and re-entry permit
- Applicants from Hong Kong or Macau are not required to submit an affidavit, police clearance certificate, or health certificate

Foreign professionals from overseas or Hong Kong/Macau who are recommended by a central government competent authority must submit the above documents in written form.

Processing time

In addition to meeting the general requirements, certain application forms must be signed and additional administrative procedures completed before the work permit is issued.

Provided that the qualification and documentation requirements are satisfied, processing and approval of an Employment Gold Card typically take approximately 30 business days. After approval, the applicant must verify their passport with the relevant authority and may then collect the card at a National Immigration Agency service center or an ROC overseas mission.

Penalties for non-compliance

Employers who hire foreign employees without proper authorization are subject to fines ranging from NT\$150,000 to NT\$750,000. Repeat violations within a five-year period may result in imprisonment of up to three years and/or a fine of up to NT\$1.2 million.

Foreign nationals who work in Taiwan without authorization may be fined between NT\$30,000 and NT\$150,000 and ordered to leave the country within a prescribed period.

Recommendation

Grant Thornton Taiwan specialists can assist and guide you through each step of the work permit application, visa, and Alien Resident Certificate process efficiently and professionally.

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