

## Taiwan Work Visa Comparison Table

Work Visa Type	Introduction	Application submitter	Amount of time it takes to receive work permit approval	Time it takes to receive the ARC card after the work permit is	Maximum Period of validity	Ability to change employers at will	Gold Card Tax benefits	Advantages	Disadvantages	GT service fee
Employment Gold Card	<ol style="list-style-type: none"> <li>1. Work Permit: Allows cardholders to seek employment freely, obtain employment at any time, work any part-time job legally, and freely change jobs.</li> <li>2. Resident Visa: Long-term visa which allows cardholders to stay in Taiwan for more than 180 days.</li> <li>3. Alien Resident Certificate: A physical ID card proving that you can live in Taiwan legally.</li> <li>4. Re-entry Permit: Allows unlimited entry and exit from Taiwan.</li> </ol>	Individual	1-2 months		3 years	Yes	<p>Yes. Gold Card holders who work in Taiwan for the first time are eligible for a 50% tax deduction on their annual salary income over NT\$3 million in the first 5 years (foreigners can still apply for a gold card and receive a gold card if he/she meets the qualifications, however, he/she may not be eligible for the gold card related tax benefits if it is not his/her first time working in Taiwan).</p> <p><b>For Example:</b> If a gold card holder earns an annual Taiwan source income of NT\$ 5 million, total taxable income would be calculated as follows:            NT\$ 5,000,000 – NT\$ 3,000,000 = NT\$ 2,000,000            NT\$ 2,000,000 x 50% exemption = NT\$ 1,000,000            Total taxable income = NT\$ 1,000,000 + NT\$ 3,000,000 = NT\$ 4,000,000</p> <p>Please note the above calculation is for reference only and does not include other possible exemptions and deductions.</p>	<ol style="list-style-type: none"> <li>1. Eligible to apply for permanent residency after three years (excluding Hong Kong and Macao residents). Obtaining a Doctorate Degree in the R.O.C counts towards one of the three years that is needed.</li> <li>2. Employment Gold Card holders who are employed to engage in professional work in Taiwan, or who are employers or self-employed business owners in Taiwan, and their dependent relatives, can directly join the National Health Insurance system without having to wait six months for inclusion.</li> <li>3. Gold card holders can seek employment freely, obtain employment at any time, work any part-time job legally, and freely change jobs.</li> <li>4. Can enjoy tax benefits (see column O)</li> </ol>	<ol style="list-style-type: none"> <li>1. When employed, must join Taiwan's statutory benefits program and both employer and employee must make contributions for national health insurance premiums and labor insurance premiums, and the employer must contribute to Taiwan's pension program.</li> <li>2. Employees are subject to Taiwan's labor law, including restrictions on working hours.</li> </ol>	First-time application: 45,000 NT Renewal: 35,000 NT (Does not include government charges and other charges)
Special Professional	<ol style="list-style-type: none"> <li>1. Work Permit: Employer changes must re-apply for WP to the Ministry of Labor.</li> <li>2. Resident Visa: Long-term visa which allows cardholders to stay in Taiwan for more than 180 days.</li> <li>3. Alien Resident Certificate: A physical ID card proving that you can live in Taiwan legally.</li> <li>4. Re-entry Permit: Allows unlimited entry and exit from Taiwan.</li> </ol>	Taiwan company	1-2 months	10 working days	5 years	No	Yes. Same as gold card	<ol style="list-style-type: none"> <li>1. Eligible to apply for permanent residency after three years (excluding Hong Kong and Macao residents). Obtaining a Doctorate Degree in the R.O.C counts towards one of the three years that are needed.</li> <li>2. Special professional visa holders who are employed to engage in professional work in Taiwan, or who are employers or self-employed business owners in Taiwan, and their dependent relatives, can directly join the National Health Insurance system without having to wait six months for inclusion.</li> </ol>	<ol style="list-style-type: none"> <li>1. Must join Taiwan's statutory benefits program and both employer and employee must make contributions for national health insurance premiums and labor insurance premiums, and the employer must contribute to Taiwan's pension program.</li> <li>2. Employees are subject to Taiwan's labor law, including restrictions on working hours.</li> </ol>	First-time application: 45,000 NT Renewal: 35,000 NT (Does not include government charges and other charges)
Normal Employment (direct employment)	<ol style="list-style-type: none"> <li>1. Work Permit: Employer changes must re-apply for WP to the Ministry of Labor.</li> <li>2. Resident Visa: Long-term visa which allows cardholders to stay in Taiwan for more than 180 days.</li> <li>3. Alien Resident Certificate: A physical ID card proving that you can live in Taiwan legally.</li> <li>4. Re-entry Permit: Allows unlimited entry and exit from Taiwan.</li> </ol> <p>(If the foreigner's work permit is valid for less than 6 months, he/she cannot apply for ARC, but if he/she belongs to a 90-day visa-free country, he/she can enter Taiwan without a visa but must leave the country before the 90-day visa expires)</p>	Taiwan company	10-12 working days	10 working days (If you are from a country under the 90-day visa-free program, you can choose not to apply for an ARC. If not, you must apply for a visa overseas before entering Taiwan)	The validity period of the work permit shall not exceed 3 years. Should an employer find it necessary to continue the employment, the employer shall, within 4 months prior to the expiration of the employment permit, apply for an extension of the employment permit.	No	No	<ol style="list-style-type: none"> <li>1. After five years of legal continuous residence, with an average annual residence period of more than 183 days, you can apply for a permanent residence permit within two years.</li> <li>2. Employment special professional holders who are employed to engage in professional work in Taiwan, or who are employers or self-employed business owners in Taiwan, and their dependent relatives, can directly join the National Health Insurance system without having to wait six months for inclusion."</li> </ol>	<ol style="list-style-type: none"> <li>1. Must join Taiwan's statutory benefits program and both employer and employee must make contributions for national health insurance premiums and labor insurance premiums, and the employer must contribute to Taiwan's pension program.</li> <li>2. Employees are subject to Taiwan's labor law, including restrictions on working hours.</li> </ol>	First-time application: 25,000 NT; If they don't need to apply for ARC, the service fee is NT\$ 20,000 Renewal: 20,000 NT (Does not include government charges and other charges)
Execution of Contract (Contract Basis)	<ol style="list-style-type: none"> <li>1. Work Permit: Employer changes must re-apply for WP to the Ministry of Labor.</li> <li>2. Resident Visa: Long-term visa which allows cardholders to stay in Taiwan for more than 180 days.</li> <li>3. Alien Resident Certificate: A physical ID card proving that you can live in Taiwan legally.</li> <li>4. Re-entry Permit: Allows unlimited entry and exit from Taiwan.</li> </ol> <p>(If the foreigner's work permit is valid for less than 6 months, he/she cannot apply for ARC, but if he/she belongs to a 90-day visa-free country, he/she can enter Taiwan without a visa but must leave the country before the 90-day visa expires)</p>	Taiwan company	10-12 working days (It is not necessary to apply for a work permit if the work time is less than 30 days, in which case the entry permit is regarded as a work permit. However, counting back one year before each entry, if the cumulative number of days has already exceeded 30 days, you must apply for a work permit to the Ministry of Labor, (minimum time of which is 90 days). For work permits valid less than 90 days, you do not need to send educational and work experience certificates)	10 working days (If you are from a country under the 90-day visa-free program, you can choose not to apply for an ARC. If not, you must apply for a visa overseas before entering Taiwan)	The validity period of the work permit shall not exceed 1 year and cannot be renewed. A new application must be submitted when the previous one expires.	No	No	<ol style="list-style-type: none"> <li>1. After obtaining the work permit, the employer can help the employee to join the labor insurance, but this is not compulsory</li> <li>2. Employees do not have to join National Health Insurance or pension programs.</li> <li>3. Employees are not bound by Taiwan's Labor Standards Act including restrictions on working hours because they are considered employees of a foreign company.</li> <li>4. Convenient for short-term contract-based workers who need to work flexible hours (such as the offshore wind industry)</li> </ol>	<ol style="list-style-type: none"> <li>1. If an employee wants to join Taiwan's national health insurance plan, they must wait six months first.</li> <li>2. Visas are valid for only one year at a time with no option to extend; you must apply for a new visa each year.</li> <li>3. After using this kind of visa, the foreigner may not be eligible for tax benefits under a gold card (if they want to switch to a gold card in the future).</li> </ol>	25,000 NT/per application. If they don't need to apply for ARC, the service fee is NT\$ 20,000 (Does not include government charges and other charges)