

This form applies to foreign professionals who were employed prior to January 1, 2026 and who continue to be employed by the same enterprise.

Labor Pension System Selection Inquiry Form (Sample)

Basic Information		
Name	ARC No. / Passport No. / National ID No	Date of Birth (YYYY/MM/DD)
		/ /
I hereby acknowledge and understand that, upon electing to continue to be subject to the pension system under the Labor Standards Act (Old Pension System), I shall not be permitted to subsequently change my election to the pension system under the Labor Pension Act (New Pension System). Based on my personal intent, I hereby select the following pension system (please mark “✓” where applicable): :		
<input type="checkbox"/> Labor Pension Act New Pension System	<input type="checkbox"/> Labor Standards Act Old Pension System	Temporary Non-selection <small>*If no declaration is made to the employer by the prescribed deadline, the employee shall be subject to the New Pension System.</small>
If the New Pension System is selected, the employee may, at his/her own discretion, choose whether to make voluntary contributions to the labor pension account. If yes, please check “Yes” and specify the contribution rate.		
<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	<small>%</small>	
<small>【Maximum Contribution rate: 6%】</small>		
<input type="checkbox"/> I confirm my choice of Pension System and understand that it cannot be changed after selection.		
Name of Enterprise: _____		
Employee: _____		<small>(Signature)</small>
Date: _____ / _____ / _____		

Notes :

1. This form applies only to foreign professionals who were employed prior to the effective date of the amendments to the Act for the Recruitment and Employment of Foreign Professionals (January 1, 2026) and who continue to be employed by the same enterprise after the amendments take effect. Only such persons are eligible to choose their applicable pension scheme.
2. Once a foreign professional elects to continue to be subject to the pension scheme under the Labor Standards Act, such choice shall be irrevocable, and the individual may not subsequently change to the pension scheme under the Labor Pension Act.
3. Foreign professionals should declare their choice of pension scheme to their employer by June 30, 2026. If no selection is made by the deadline, the employer shall, by July 15, 2026, register the employee for participation in the pension scheme under the Labor Pension Act in accordance with applicable regulations.

Instructions and Notes for Completing the “Labor Pension System Selection Inquiry Form”

1. Legal Basis and Eligible Persons

(1) Legal Basis : Pursuant to Article 24, Paragraph 1 of the Act for the Recruitment and Employment of Foreign Professionals, foreign professionals and foreign special professionals engaged in professional work shall be subject to the pension scheme under the Labor Pension Act. However, foreign professionals who were already employed prior to the implementation of the amendments to the Act promulgated on August 29, 2025 (i.e., before January 1, 2026), and who continue to be employed by the same enterprise, may, within six (6) months from the date on which the amendments take effect (i.e., by June 30, 2026), submit a written declaration to their employer expressing their intention to continue to be subject to the pension provisions of the Labor Standards Act. Such persons shall not be subject to the foregoing provision.

(2) Eligible Persons : Foreign professionals who were employed prior to the effective date of the amendments to the Act for the Recruitment and Employment of Foreign Professionals (i.e., before January 1, 2026), and who continue to be employed by the same enterprise after the amendments take effect, may choose to be subject either to the pension scheme under the Labor Pension Act (hereinafter referred to as the New Pension System) or to the pension scheme under the Labor Standards Act (hereinafter referred to as the Old Pension System). °

2. Selection Period and Legal Effect

(1) Selection Period : Eligible foreign professionals shall declare, in writing to their employer, their choice of pension scheme no later than June 30, 2026.

(2) Temporary Non-selection : If a decision cannot be made at the time of completion of the form, the option “Temporary Non-selection” may be selected. Nevertheless, a final selection must still be made by June 30, 2026.

(3) Handling of Failure to Make a Selection : If no selection is made by the deadline (June 30, 2026), the employer shall, by July 15, 2026, register the employee for participation in the New Pension System and complete the relevant contribution procedures in accordance with applicable regulations.

(4) Restriction on Change of Selection : Once a foreign professional has chosen to continue under the Old Pension System, such choice shall be

irrevocable, and the individual may not subsequently change to the New Pension System.

3. Completion and Record-keeping of the Form

- (1)Obtaining the Form: This form is provided for reference only. Employers may print, reproduce, or redesign this form at their discretion, or allow the employee to submit their selection independently, or have the selection determined through mutual agreement between the employer and the employee. No specific format is required.
- (2)Record-keeping: After receiving the completed inquiry form from the employee and confirming the employee's selection through internal procedures (no specific form required), the employer shall provide one copy to the employee for retention and keep the other copy on file for reference.

4. Employees who elect to participate in the New Pension System may, at their own discretion, make additional voluntary contributions to their individual labor pension accounts.