

JUNE 2025

Implementation of the International Covenant on Economic, Social and Cultural Rights

Fourth Report on the ICCPR and ICESCR

 Republic of China (Taiwan)



ICCPR &
ICESCR

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June 2025

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Article 1 Peoples' Right to Self-Determination

Indigenous Peoples' Right to Self-Determination

1. See Notes 2 to 9 of the fourth national report on the International Convention on Civil and Political Rights for reference.

Article 2 State Party Obligations

International Cooperation and Development Aids

2. Please refer to Notes 144 to 158 of the Common Core Document of the fourth national reports on the two covenants and Point 12 of the concluding observations and recommendations in response to the third national report under the two covenants.
3. Taiwan received foreign aid from international organizations and countries such as the United States, Japan, and Saudi Arabia from 1950 to 1980, totaling approximately US\$100 million annually and accounting for 9% of Taiwan's GDP in the 1950s. After completing a number of important economic infrastructure projects, Taiwan became a donor of foreign aid instead of a recipient. Taiwan now distributes foreign aid in the spirit of assisting diplomatic allies, fulfilling international responsibilities, protecting human security, contributing to the international community, and offering humanitarian assistance. In 2023, Taiwan's official development assistance budget for international cooperation was roughly US\$468 million, accounting for 0.06% of gross national income. Taiwan will continue to actively give back to the international community by sharing its experience with the world and providing foreign aid, thereby aligning Taiwan's foreign aid system with international standards.

Anti-Discriminatory Measures

4. Persons with disabilities:
 - (1) See Notes 23, 29, 32, 58, 120, 153, 207, 208, 230, 239(3), 249, 292, 294, 304, 312, and 316 of this report.
 - (2) In order to protect the rights of persons with disabilities, the Committee for the Promotion of the Rights of Persons with Disabilities of the Ministry of Health and Welfare has coordinated with government institutions to implement matters related to the protection of the rights of persons with disabilities. According to the People with Disabilities Rights Protection Act, the personality and legal rights of persons with disabilities must be respected and protected, and there must be no discrimination against their rights to education, examinations, recruitment, employment, residence, migration, medical care, and so forth.

- (3) In addition, considering the rapid development of media technologies, the Ministry plans to reference the Mental Health Act and amend the People with Disabilities Rights Protection Act to require all media outlets not to use discriminatory terms or descriptions when reporting on persons with disabilities or suspected persons with disabilities. They must also refrain from using contents that are untrue or are likely to mislead the readers to discriminate or harbor prejudice against persons with disabilities and their families. Violators shall be fined.
 - (4) The Mental Health Act stipulates that the personality rights and legitimate rights and interests of people with a mental illness shall be respected and protected and that discrimination shall be prohibited. They must not be discriminated against with regard to schooling, examinations, or employment, nor shall they be subject to any other unfair treatment due to their mental illness. Any media shall not use discriminatory terms or descriptions related to mental illness; in addition, they shall not report information inconsistent with the facts or mislead the audience into discriminating against patients. Violators shall be fined.
5. Low-income households: To protect low-income households with different designations, the Public Assistance Act imposes specific regulations with regard to the review of qualifications of low-income households and collection of cash payments. If a low-income household includes members who are over the age of 65, who are over three months pregnant, or who hold a disability handbook or disability certificate, the competent authority of the municipality or county/city may increase the amount of subsidies based on the original cash payment amount. However, the maximum increase shall not exceed 40%. For other related measures, see Notes 29, 35, 120, 180, 211, 232(1), 233(2), 239(1), 239(2), 270, and 304 of this report.
6. Children: For information on assistance to children, adolescents, and orphans, their right to medical assistance, and their right to participate in cultural life, please see Notes 180, 181, 239(2), 304 to 311, 316 to 319, and 321 of this report.
7. New immigrants:
- (1) For information on care services and reproductive health care for new immigrants, please refer to Notes 196 and 197 of this report.
 - (2) The Immigration Act prohibits any form of discrimination against people residing in Taiwan based on nationality, race, skin color, social status, place of birth, or other factors. The Regulation for Petitions against Discrimination against People Residing in the Taiwan Area and the Guidelines for Establishing the Review Committee for Petitions were enacted

under the Act to process and review discrimination complaints. To address the needs of people who relocate to Taiwan because of marriage, and in order to foster a friendly, multicultural society, the Executive Yuan has held meetings of the Committee for the Coordination of New Immigrant Affairs since 2015 to coordinate resources.

8. Employment rights: For information on the statistics of employment discrimination complaints, the prohibition of gender discrimination, the prohibition of employment discrimination, and the prohibition of age discrimination, please refer to Notes 23, 26, and 30 of this report and Note 22 of the fourth national report on the International Covenant on Civil and Political Rights.
9. Right to medical care: For measures to protect the right to medical care, such as National Health Insurance, improving the quality of medical services in areas with insufficient medical resources, improving the accessibility of medical care and health care in indigenous areas, and improving the accessible and friendly medical environment of medical institutions, please refer to Notes 142 to 144, 240, 241, and 249 of this report.
10. Education rights:
 - (1) For measures to protect the right to education of pregnant students and to effectively promote special education, please refer to Notes 284 and 292 to 294 of this report.
 - (2) To protect disadvantaged and marginalized students, the Primary and Junior High School Act requires elementary schools and junior high schools to implement normal class grouping to account for students' adaptation and development requirements. The allocation of education, faculty, and teaching resources is normalized for education, the same regardless of race, skin color, gender, language, religion, political or other opinions, national or social origin, property, birth, or other status. We ensure the protection of the rights to education of disadvantaged and marginalized students to prevent assigning students to different classes and labels.
 - (3) Protective measures and subsidies are available in accordance with the Indigenous Peoples Education Act, Regulations Regarding Secured Admission for Indigenous Students and Government Scholarships for Indigenous People to Study Overseas, and the 5-Year Mid-term Project on Developing Indigenous Education (2021-2025). In 2024, the enrollment rate among indigenous students in elementary schools, junior high schools, senior high schools, and junior colleges and universities was 97.68%, 95.00%, 94.14%, and 56.3%, respectively.
11. Right to housing: See Notes 226 to 230 of this report.
12. Cultural rights: See Notes 298, 302 to 316, and 327 to 336 of this report.

Article 3 Gender Equality

Gender and Human Rights Impact Assessments of Legislation and Policies

13. Since 2006, the Executive Yuan has promoted a gender mainstreaming policy, guiding all ministries and agencies step by step to become familiar with six gender mainstreaming tools. In 2009, it stipulated that all important national mid- and long-term plans and legislation must undergo gender impact assessments before being submitted to the Executive Yuan for review, ensuring that gender perspectives are incorporated into major national policies, plans, and legislation. In addition, a database of gender impact assessment cases has been implemented since 2015 to improve the quality of gender impact assessments conducted by ministries and agencies.
14. In order to expand the scope of application of gender impact assessments, the Executive Yuan implemented the second phase of the gender impact assessment in March 2022, expanding the applicable scope to international treaties, agreements, and cross-strait, Taiwan-Hong Kong, and Taiwan-Macao agreements, as well as guidelines, white papers, and plans approved by the Executive Yuan. It also selected seven agencies, including the Ministry of the Interior, to participate in the pilot program and evaluated the implementation after the pilot program was completed.
15. In order to strengthen the mechanism for evaluating the impact of legislation on gender and human rights proposed by competent authorities to the Legislative Yuan for review, the Legislative Yuan has added evaluation opinions on the contents of the Legislation and Gender Impact Assessment Checklist submitted by the competent authorities. The Legislative Yuan invited gender equality experts and scholars to provide opinions or written review opinions on a case-by-case basis at the legislation evaluation report seminar to support gender equality.

Elimination of Gender Discrimination and Implementation of Gender Equality

16. Refer to Notes 17 and 22 of the fourth national report on the ICCPR and Note 23 of the Response to the Concluding Observations and Recommendations of the third national reports on the two covenants for laws aiming to eliminate gender discrimination.
17. In 2012, the Executive Yuan announced the “Major Step Forward for Gender Equality - Implementation Plan of the Convention on the Elimination of All Forms of Discrimination against Women” program. After review by government agencies at all levels, a total of 33,157 cases were reviewed and completed, and 228 cases were confirmed to violate CEDAW and General Recommendations 1 to 28. As of 2024, there were still seven laws and regulations that have not been amended and continue to be listed. In addition, the Regulatory Review Plan for

General Recommendations 29 to 33 of the Convention on the Elimination of All Forms of Discrimination against Women was promulgated in 2016 and the Regulatory Review of General Recommendations 34 to 37 of CEDAW was promulgated in 2020. Government agencies at all levels have completed the regulatory review work. As of 2024, there were still three regulations that have not been amended and continue to be listed.

18. Taiwan's central government established the Gender Equality Committee of the Executive Yuan; Gender Equality Committee of the Legislative Yuan; Judicial Yuan Human Rights, Minor Protection, and Gender Friendly Commission; Gender Equality Committee of the Examination Yuan, and Gender Equality Task Force of the Control Yuan. Local governments in Taiwan have established Gender Equality Committees or Women's Rights Promotion Committees. In addition to supervising and promoting various tasks for gender equality and women's rights, they have also proposed and formulated innovative measures or plans for gender issues that have emerged in recent years and encouraged the incorporation of gender perspectives into government policies.
19. The Gender Equality Policy Guidelines were formulated to promote and implement measures such as the amendment of four laws on the prevention of sexual violence crimes to build a protective network against digital and online sexual violence, the amendment of three laws on the prevention of sexual harassment, and entrusting and encouraging civil society groups to review gender stereotypes and gender discrimination in print and electronic media; enhancing review mechanisms and reporting channels for complaints related to gender equality and employment discrimination; and educating judicial, ombudsman, and mediation personnel on gender equality to prevent gender discrimination in their trials, mediation, and judgments. In addition, in the gender equality governance mechanism of each government agency, we will enhance the representation of indigenous women, new immigrants, the elderly, women with disabilities, working women, and women in rural and remote areas. We will also strengthen employment and entrepreneurship assistance and welfare service programs for different groups such as rural women in agriculture and fisheries, indigenous women, new immigrants, women who have been abused, and LGBTI+ people. We will also pay attention to issues such as life care and economic security for elderly women so as to protect the rights of women in different situations and eliminate intersectional discrimination.

Statistics of Sexual Harassment Cases

20. Refer to Note 23 of the fourth national report on the ICCPR.

Articles 4 and 5 Limitation of Rights and Exceeding the Permissible Scope of Limitations

Restrictions that limit rights under the Covenant

21. Since the incorporation of the Covenant into domestic legislation in 2009, Taiwan has not imposed any restrictions on the rights granted in the Covenant. In addition, Taiwan has not interpreted any clauses in the Covenant to violate or infringe on any right or freedom protected under the Covenant or to limit or eliminate Taiwan's obligation to protect basic human rights, even if the Covenant does not explicitly recognize such rights or recognizes them to a lesser extent.

Article 6 Work Rights

Labor participation

22. See Note 26 of the common core document of the fourth national reports on the two covenants for the labor force participation rate and employment rate from 2020 to 2024.

Laws, Regulations, and Measures Protecting Employment Right

23. According to the Employment Service Act, employers may not discriminate against job applicants or employees on the basis of race, class, language, beliefs, religion, political affiliation, place of origin, place of birth, gender, sexual orientation, age, marital status, appearance, facial features, disabilities, star sign, blood type, or past membership in a labor union. Violators shall be subject to penalties. If there are express provisions in other laws, such provisions shall prevail. Where job seekers or employees suffer the aforementioned unfavorable treatment, they may file appeals or apply for relief. The top three violations for penalties imposed for employment discrimination in accordance with the Employment Service Act from 2020 to 2024 were age discrimination, gender discrimination, and discrimination of persons with disabilities.

24. The Labor Standards Act, which deems termination a final resort, stipulates the legal basis for which employers may terminate laborers. The Act also includes notification requirements for the termination of the labor contract, prohibitions on termination without cause while an employee is receiving treatment for occupational accidents or is on maternity leave, and distribution of severance pay in accordance with the Act and the Labor Pension Act. Laborers whose employment is terminated without legitimate cause may, in accordance with the Act for Settlement of Labor-Management Disputes, lodge a complaint with the local competent labor administration authority who has jurisdiction over their place of employment. They may also

apply for labor-management dispute resolution. Where the mediation fails, laborers may still seek legal relief. The Act for Worker Protection of Mass Redundancy stipulates procedures that must be completed for mass layoffs. Between 2020 and 2024, there were 1,622 cases of mass layoffs. In 2009, the government established a labor rights fund, which is used exclusively for labor legal litigation assistance. By 2024, a total of 56,753 labor legal assistance applications have been received, and approximately NT\$10,256,090,000 have been obtained for workers.

25. The Labor Incident Act was promulgated on December 5, 2018, and implemented on January 1, 2020. It requires courts at all levels to establish dedicated labor courts to resolve labor cases. The Act regulates the scope of labor incidents, the composition and special mediation procedures of the Labor Mediation Committee, the reduction of litigation obstacles for laborers, more timely labor mediation and litigation procedures, and the alleviation of laborers' provision of collateral liabilities.
26. The Gender Equality in Employment Act provides that employers shall not accord disparate treatment to job applicants or employees because of their gender or sexual orientation in the course of recruitment, screening, hiring, placement, assignment, evaluation, promotion, education, training, welfare measures, wages, retirement, discharge, severance, or termination. Violators shall be subject to penalties. Where job seekers or employees suffer unfavorable treatment, they may file appeals or apply for relief in accordance with the Act. Pregnancy discrimination is also considered gender discrimination. The government has established a checklist to prohibit pregnancy discrimination. The Ministry of Labor's labor statistics website has collected data on gender discrimination complaints to help workers review whether they are subject to pregnancy discrimination in the workplace. Between 2020 and 2024, 861 complaints were filed against employers for violations of the Gender Equality in Employment Act with regard to employers violating the prohibition of gender discrimination. A total of 562 cases were reviewed and 175 cases were upheld. The reasons for unsubstantiated cases in the review included the withdrawal of the complaint by the complainant, a lack of evidence of violations, a transfer of jurisdiction, and investigations showing that the complaints are not related to gender equality. If the employer or the complainant disagrees with the penalty imposed by the local competent authority, they may apply to the Gender Equality in Employment Committee of the Ministry of Labor for review or file an appeal. If the employer or the complainant still disagrees with the action taken, the employer or the complainant may take administrative action.

Promotion of Employment

27. Employment information is provided to job seekers through nationwide employment service sites, the TaiwanJobs network, the toll-free 0800-777-888 service line, and touchscreen service systems at over 10,000 branches of Taiwan's four major convenience stores. Mobile services, one-stop customized services, and related employment promotion measures help provide extensive and diverse employment opportunities.
28. In order to encourage entrepreneurship, the Ministry of Labor offers the Phoenix Micro Start-up Loan for female entrepreneurs under 45, other citizens aged 45 to 65, and adults under 65 whose household registration is in an offshore island and who wish to start their own business. No guarantor or collateral is required. The maximum loan value is NT\$2 million and the first two years are interest free. From 2020 to 2024, a total of 866 courses were provided for a total of 40,693 participants. During the same period, 23,013 people received entrepreneurship counseling and consultation, 14,063 people received assistance to start their own businesses, 2,228 people were approved for the Phoenix Micro Start-up Loan, and a total of 31,929 jobs were created.

Assistance to Specific People in Employment

29. The Ministry of Labor earmarks funds each year as required by the Employment Service Act to organize employment promotion programs for certain demographics, such as the disabled, sole breadwinners, senior or middle-aged persons, indigenous persons, members of low-income or lower-middle-income households capable of working, long-term unemployed persons, women returning to the job market, domestic violence victims, and former prison inmates. Transportation subsidies, temporary work allowances, and hiring subsidies, among other measures, are provided to help people find jobs. Assistance was provided to 284,476 persons in 2020, 285,971 persons in 2021, 293,536 persons in 2022, 311,817 persons in 2023, and 334,524 persons in 2024. The Ministry also provides opportunities for the homeless to participate in vocational training and offers assistance with finding temporary work as well as clothing and haircut services. Assistance was provided to 606 persons in 2020, 580 in 2021, 567 in 2022, 673 in 2023, and 599 in 2024.

Employment Assistance for Middle-aged and Elderly Persons

30. The government established the Middle-aged and Elderly Employment Promotion Act as special employment legislation for persons between 45 and 65 years of age and persons over the age of 65. The Act prohibits employment age discrimination, provides assistance to ensure employment stability for the employed and employment for the unemployed, promotes senior

talent, and supports employment after retirement. Penalties are imposed for age discrimination in the workplace.

Assistance to Women in Employment

31. The total number of women who received assistance in employment from 2020 to 2024 totaled 1,483,620 (45,273 under 20 years old, 460,596 between 20 and 29 years old, 274,350 between 30 and 39 years old, 311,163 between 40 and 49 years old, 273,721 between 50 and 59 years old, 77,752 between 60 and 64 years old, and 40,765 aged 65 and above). The proportion of female employees between 2020 and 2024 was approximately 47%.

Assistance to Persons with Disabilities in Employment

32. Employment assistance was provided for 138,512 persons with disabilities through employment counseling and matchmaking services from 2020 to 2024. Vocational counseling evaluations, vocational training, protective employment, supportive employment, home-based employment, entrepreneurship assistance, and job redesign services for rebuilding careers are provided to persons with disabilities that require individual vocational rehabilitation. From 2020 to 2024, 46,219 persons with disabilities received adaptive employment assistance. The subsidies for the preparations and the expenses for setting up protective employment workplaces were again increased in 2016 to include practical training and electricity expenses, so as to boost the willingness to set up such workplaces and help enhance their competitive advantages. The statistics for subsidies provided for job redesign for people with disabilities between 2020 and 2024 are shown in Table 1. The effectiveness of the fixed quota system for people with disabilities between 2020 and 2024 is shown in Table 2.

Table 1 Job Redesign Subsidies for People with Disabilities¹

Unit: cases; Funding: NTD thousand

Year	Item	Total	Improving working environment	Improving working equipment or tools	Providing working aids	Improving working conditions	Adjusting working methods	Others
2020	Number served	3,529	88	114	1,506	1,427	394	0
	Value of subsidies	26,811	825	599	21,601	3,608	178	0
2021	Number served	2,986	49	79	1,449	1,167	242	0
	Value of subsidies	28,345	1,173	857	21,773	4,366	176	0
2022	Number served	3,293	52	91	1,600	1,276	274	0
	Value of subsidies	29,436	897	545	21,667	5,992	335	0
2023	Number served	3,290	45	96	1,602	1,306	241	0
	Value of subsidies	28,963	691	414	22,736	5,089	33	0
2024	Number served	3,763	70	129	1,802	1,339	423	0
	Value of subsidies	35,513	934	628	26,681	7,230	40	0

Source: Ministry of Labor

Table 2 Effectiveness of the Fixed Quota System for People with Disabilities (by Gender and Indigenous Ethnicity)

Unit: persons

Year	Total no. of people	Male	Female	Indigenous peoples		
				Total	Male	Female
2020	85,638	53,800	31,838	1,629	1,021	608
2021	89,602	55,901	33,701	1,745	1,083	662
2022	91,229	56,708	34,520	1,512	905	607
2023	90,470	56,247	34,223	1,335	806	529
2024(1-10)	92,067	57,090	34,977	1,359	813	546

Source: Ministry of Labor

Assistance to Indigenous Peoples in Employment

33. See Note 29 of this report and Note 324 of the fourth national report on the ICCPR for information on the promotion of and assistance to indigenous peoples in employment and the

¹ In this table, since the subsidies to local governments are approved in two separate phases, the local governments have not yet approved the funds to February of 2024.

protection of their rights to work and economic life.

34. According to the Indigenous Peoples Employment Rights Protection Act and the Government Procurement Act, the workforce of contractors who were awarded tenders in accordance with the Government Procurement Act and who have more than 100 employees in Taiwan must include at least 1% indigenous employees during the contract performance period. From 2020 to 2024, the actual number of indigenous people employed by the private sector was 23,434, 26,000, 26,950, 26,527, and 27,878, respectively.

35. Measures are available to help organize vocational training (including employment assistance for unemployed indigenous peoples and second skill enhancement training for the employed). 265 courses were offered for 5,557 trainees from 2020 to 2024. The government appointed or subsidized private institutions to provide 370 vocational training courses for 9,891 mountain and plains indigenous people from 2020 to 2024 to help increase their opportunities for participating in training near their homes.

Assistance to Young People in Employment

36. To boost youth employment, three professional systems—career counseling, vocational training, and employment matchmaking—were integrated to provide youths with various vocational training and employment services. The systems helped 1,020,547 youths find employment from 2020 to 2024. However, the youth unemployment rate is still higher than the overall national unemployment rate. Therefore, we continue to promote Phase 2 of the Youth Employment Investment Program, integrate the resources and measures of relevant government agencies, and focus on the core issues of youth employment. Our five major goals are bolstering career guidance, expanding the talent pool, providing job-hunting assistance, helping employees attain higher salaries, and helping part-time workers smoothly transition to full-time employment. We will strengthen the transition to workplace employment, assist young people in interdisciplinary learning, and guide them to employment in key industries. We aim to assist 800,000 young people with employment from 2023 to 2026.

Assistance to Laid-off and Unemployed People in Employment

37. The Act for Worker Protection of Mass Redundancy stipulates that public employment service institutions shall, after receiving information on laid-off workers, use related employment resources to help these workers find employment based on their preferences and job skills in order to help them promptly rejoin the workforce. The Employment Insurance Act covers the basic living expenses incurred by workers during vocational training and unemployment. The Employment Service Act provides for long-term unemployed persons, who are deemed in

urgent need of employment promotion, to receive employment assistance, free vocational training, and stipends to cover basic living expenses during vocational training. It also provides short-term employment for the long-term unemployed with programs such as temporary work subsidies. From 2020 to 2024, the long-term unemployed received assistance in 99,302 cases.

Employment Guidance for the Homeless

38. For homeless people who are willing or able to work but unable to find employment on their own, we assess their employability and provide them with continuous employment counseling and vocational training to help them become self-reliant. For homeless people who are middle-aged, elderly, or in poor health and cannot immediately return to work, government agencies and non-governmental organizations work together to provide supportive measures such as work relief programs to help homeless people earn income through flexible and short-term labor services. For those who are unemployed for a short period of time and still aim to return to the workplace, we assist in referrals to labor administration units or actively match them with jobs through employment counselors from different units. The number of people transferred to employment or vocational training from 2020 to 2024 was 9,321 in 2020, 9,264 in 2021, 7,670 in 2022, 9,403 in 2023, and 10,086 in 2024.

Assistance to Non-Conventional Economic Workers

39. The non-conventional economy consists of economic activities outside the boundaries of government regulations. It consists mostly of street vendors and unregistered factories. County and city governments have established their own regulations for street vendors and provide assistance with increasing their competitiveness, such as helping them open stalls in markets, promoting entrepreneurship training, and improving management. As of 2024, 15 municipality and county/city governments had established their own regulations for the management of and assistance to street vendors. Assistance has been provided to establish 471 centralized public and private areas for street vendors that offer a total of 52,893 spaces in order to properly manage stalls, maintain economic order, help street vendors become part of conventional economic life, and protect their current right to work. With regard to unregistered factories, a special chapter has been established in the Factory Management Act to provide assistance for the legal operations of unregistered factories and protect the labor rights, workplace safety, and health of laborers.

40. The Ministry of Labor provides localized and diverse vocational training programs that reflect regional industry characteristics and workforce demand. Disadvantaged and unemployed people who are victims of major disasters, living on their own, or victims of sexual assault and

qualify for special status defined in the Employment Service Act can attend relevant training free of charge and receive vocational training subsidies. A total of 237,706 people received pre-service training for the unemployed between 2020 and 2024 and the average employment rate after training was approximately 84%. Pre-employment training for unemployed disadvantaged persons totaled 177,954 individuals, and the average employment rate after training was approximately 83%. 100,379 people received vocational training living subsidies and total subsidies amounted to NT\$3,728,622,352.

Article 7 Working Conditions

Protection of Labor Conditions

41. Since the promulgation and implementation of the Labor Standards Act in 1984, it has been continuously reviewed and expanded in scope. Currently, the number of people covered by the Labor Standards Act exceeds 9 million, accounting for approximately 95% of employed workers. Relevant labor rights and interests such as wages, working hours, rest, and vacations are all protected by this law.
42. According to the Labor Standards Act, employees with special jobs, including supervisory personnel, administrative workers, professional workers with designated responsibilities, and those with monitoring or intermittent jobs may, with the approval and public announcement of the central competent authority, arrange their own working hours, regular days off, national holidays, and night work hours (female employees only) through other agreements with their employers. These agreements shall be submitted to the local competent authorities for approval and shall be kept on record. In order to prevent the abuse of the aforementioned regulations by employers, medical personnel, staff at daycare centers, cleaning personnel at ordinary hotels, and employees above the rank of manager hired by credit cooperatives are gradually being excluded from the stipulations of such regulations. As of 2024, workers that still met the criteria of the aforementioned regulations included: chauffeurs for chief executives, managers, and other personnel with assigned vehicles, monitoring personnel at social welfare institutions, security guards employed in the security industry, lawyers appointed by the legal services industry, and personnel responsible for examination preparation areas for examinations organized in accordance with education regulations.

Protection of Dispatched Workers' Rights

43. The Occupational Safety and Health Act and the Gender Equality in Employment Act stipulate that the dispatch-requiring entity shares the responsibility jointly with the employer for

measures adopted to ensure occupational safety and health, for the promotion of gender equality in the workplace, and for protection against sexual discrimination and harassment. In addition, the Labor Standards Act specifies that dispatched workers work under non-fixed term contracts and they cannot be dispatched to other entities in the name of another entity. The dispatch-requiring entity shall bear supplementary wages and joint liabilities for compensation for occupational incidents. These measures ensure more comprehensive protection of the labor rights of dispatched workers.

44. The Executive Yuan and Subordinate Authorities (Agencies) Review of the Use of Dispatched Worker Implementation Plan was approved by the Executive Yuan on July 18, 2018. The Executive Yuan gradually reduced the use of dispatched labor and has no longer used dispatched labor starting from 2021. To protect the rights of the original dispatched workers, the aforementioned Plan stipulates that all original dispatched workers shall have equal opportunities to join the recruitment organized by authorities. The previous years of service of appointed personnel shall be included in the calculation of special paid leave if such workers get recruited. The contractor shall transfer the original dispatched workers that are not recruited to other work or pay severance in accordance with the Labor Standards Act. They may not be dismissed directly. Beginning in 2021, agencies under the Executive Yuan may no longer employ dispatched workers.

Protection of the Employment Rights of Women

45. The Gender Equality in Employment Act stipulates that female employees may take menstrual leave which shall not be calculated as sick leave if it is taken fewer than three days each year. Half pay will be provided for menstrual leave that exceed the number of sick leave days. It also stipulates that employees may apply for parental leave without pay (applications can be made for more than 30 days). The Act guarantees seven days of paid prenatal checkup leave, seven days of paid paternal prenatal checkup leave and paternity leave, and seven days of unpaid family care leave, and requires employers with 100 employees or more to provide a breastfeeding/breast pumping room and breastfeeding/breast pumping time during work. Interns and dispatched workers are also protected under the Act. Reviews and amendments have been implemented in recent years to increase the scope and quantity of penalties for violation of the regulations.
46. The Ministry of Labor's workplace employment equality survey report showed that the number of female employees who applied for family care leave or parental leave in the past year was higher than that of male employees. However, the eligibility in the system was relaxed starting

from July 2021 to allow both parents to apply for parental leave at the same time and for a period of no more than six months (not less than 30 days), which has increased the willingness of men to apply. From July 2021 to December 2024, the number of workers applying for short-term (less than six months) parental leave increased by 156% compared to the same period 42 months before the amendment. The Ministry of Labor also continues to work with the Ministry of Health and Welfare in the planning of long-term care policies. In this context, it adjusts foreign caregiver policy and reviews relevant regulations in a timely manner to meet the needs of long-term care plans.

47. The labor statistics website of the Ministry of Labor has collected data on gender discrimination complaints. For the violation of equality in employment measures promoted by the Gender Equality in Employment Act from 2020 to 2024, 573 complaints were accepted, 373 cases were reviewed, and 137 cases were upheld. Cases involving menstrual leave and parental leave without pay accounted for the highest number of complaints with 43 cases and 39 cases, respectively. The reasons for unsubstantiated cases in the review included the withdrawal of the complaint by the complainant, a lack of evidence of violations, a transfer of jurisdiction, and investigations showing that the complaints are not related to gender equality. If the employer or the complainant disagrees with the penalty imposed by the local competent authority, they may apply to the Gender Equality in Employment Committee of the Ministry of Labor for review or file an appeal. If the employer or the complainant still disagrees with the action taken, the employer or the complainant may take administrative action.
48. See Notes 170 and 173 of this report for the data on the applications for parental leave without pay from employees of different genders.

Employment and Salary Levels

49. Youth: The employment rate of young people aged 15 to 24 was 33% in 2024 (33.93% for men and 32.03% for women), an increase of 0.71 percentage points from 2020. In 2023, the average annual total earnings of young employees in the industry and services sector was NT\$397,000, an increase of NT\$23,000 from 2021 and a growth of 6.1%. The monthly regular salary in 2024 was NT\$27,000, an increase of NT\$2,200 from 2020 and a growth of 8.9%.
50. Senior employment: The employment rate of seniors (those aged 65 or above) was 9.85% in 2024 (14.18% for men and 6.29% for women), an increase of 1.11 percentage points from 2020. In 2023, the average annual total earnings of senior employees in the industry and services sector was NT\$637,000, an increase of NT\$12,000 from 2021 and a growth of 1.9%. The monthly regular salary in 2024 was NT\$47,000, an increase of about NT\$700 from 2020

and a growth of 1.5%.

51. Indigenous peoples: The number of indigenous workers participating in the workforce as of 2023 was 291,848, representing a participation rate of 64.1% (72.34% for men and 57.06% for women). Of these, 281,560 were employed and 10,288 were unemployed, with an unemployment rate of 3.53% (3.41% for men and 3.64% for women). The average monthly income of employed indigenous workers from their primary jobs was NT\$34,244. People with an income between NT\$30,000 and NT\$39,999 accounted for the largest group at 36.71%. The next group with highest percentage was 25.51% with an income between NT\$20,000 and NT\$29,999. The monthly income from primary jobs held by men (NT\$37,519) was higher than that of women (NT\$30,678).
52. Women's employment: The female employment rate in 2024 was 50.19%, an increase of 0.71 percentage points from 2020. By age, the employment rate is highest for those aged 30 to 34 (85.16%) and lowest for those aged 65 and above (6.29%). In 2024, average monthly total earnings for women were NT\$54,422 and average monthly regular earnings were NT\$42,820, an increase of NT\$5,813 (12%) and NT\$3,836 (9.8%), respectively, from 2020. Average earnings have increased each year.
53. Persons with disabilities: As of 2024, there were 1,233,509 persons with disabilities in Taiwan. The labor force participation rate for people with disabilities aged 15 or above in May 2024 was 21.9% and the employment rate was 20.4%, an increase of 1.2 and 1.4 percentage points, respectively, from 20.7% and 19.0% in 2019. Among all disability categories, the labor force participation rate and employment rate were the highest for those with disabilities in "functions & related structures of the skin", at 51% and 48.6%, respectively. The unemployment rate was 7.1% in 2024, a one-percentage-point decrease from 8.1% in 2019. In terms of wages, average monthly regular earnings or income of employees with disabilities in 2024 was NT\$30,732, which was lower than regular earnings of employees in the industry and services sector (NT\$46,450). This is due to the fact that 19.9% of the former work part-time, which is higher than that of the latter at 3.8%, and 16% of the former work at a higher technical level, which is lower than that of the general public at 36.1%. Average monthly regular earnings for men with disabilities were NT\$32,925, higher than NT\$26,576 for women. The highest regular earnings for persons with disabilities in terms of the disability category was NT\$38,335 for those with disabilities in the "functions & structures of/related to the digestive, metabolic and endocrine systems."
54. Non-standard employment: The average number of part-time employees from 2020 to 2024

was 369,000. Their regular working hours per week were 20.3 hours. The average number of temporary or dispatched workers each year was 585,000. Their regular working hours per week were 32.1 hours.

55. Equal remuneration: In addition to the gender factor, the average earnings of different genders is also affected by factors such as the nature and type of work, years of experience, education, and work experience. In recent years, the average earnings gap between the genders in Taiwan has been lower than that of Japan, South Korea, and the United States. Narrowing the earnings gap between the genders has become a common goal for all sectors of society. According to the preliminary results of the earnings survey statistics of the Directorate General of Budget, Accounting and Statistics, Executive Yuan, the average monthly hourly earnings in the industry and services sector in 2024 was NT\$389 for male employees and NT\$327 for female employees. The average hourly earnings of female employees was 84.2% of that of male employees, denoting an earnings gap of 15.8%, a decrease of 2.1 percentage points compared to 17.9% in 2011. In other words, women need to work 58 days more than men (66 days in 2011) to earn the same full-year earnings. Therefore, the Equal Pay Day in 2025 was set for February 27 (March 6 for 2012). In 2024, the proportion of women in supervisory positions (representatives, supervisors, and managers) was 27.9%, an increase of 2.6 percentage points in 10 years. The proportion of women among professional and technical personnel (professionals, technicians, and associate professionals) was 47.8%, which has dropped by 2 percentage points in the past 10 years. See Note 26 of this report for regulations against discrimination in earnings and benefits.
56. Measures to help or encourage businesses to increase the salary of their employees: The Company Act stipulates that companies must specify in their articles of incorporation the value or ratio of profits for the current year to encourage companies to engage in profit sharing with employees. In addition, the Amendment of the Act for Development of Small and Medium Enterprises was announced on August 7, 2024. It states that the wage tax incentives will be retroactively applicable from January 1, 2024, and the implementation period will be extended by 10 years. The current regulations will increase the deduction rate from 130% to 175%, and remove the requirement that the business climate index must reach a certain level to activate the incentives (previously, the unemployment rate must reach 3.78% for six consecutive months) to encourage small and medium enterprises to increase wages for employees.

Statutory Minimum Wage Criteria

57. Taiwan's Minimum Wage Act was formulated and promulgated on December 27, 2023 and

implemented on January 1, 2024. It continues to stipulate the basic wage to protect the economic life of entry-level workers. This legislation clearly defines the socioeconomic indicators that must be used as a reference for determining the minimum wage. It establishes the rules of procedure for the Minimum Wage Deliberation Committee and the minimum wage approval process, and sets up a pre-evaluation mechanism for the cross-disciplinary research team to ensure stable and clear adjustments to the minimum wage and build a complete minimum wage deliberation mechanism. The first minimum wage amount was approved by the Executive Yuan and announced. Starting from January 1, 2025, the monthly minimum wage shall be NT\$28,590 and the hourly minimum wage shall be NT\$190. The amounts are applicable to all regions in the country. As for migrant domestic workers, there are obstacles in applying the Labor Standards Act, but Taiwan continues to negotiate the minimum wage with origin countries of domestic workers. Since August 10, 2022, the monthly salary has been increased from NT\$17,000 to NT\$20,000.

58. The People with Disabilities Rights Protection Act requires that departments, agencies, and organizations employing people with disabilities abide by the principle of equal pay for equal work and not discriminate against them. Remuneration for people with disabilities during normal working hours shall be no less than the basic wage. Enterprises and organizations participating in sheltered employment programs should provide salaries based on the productivity of the employee and in accordance with government guidelines. Factories and workshops employing the disabled are promoted to establish public and transparent salary systems and appropriate productivity evaluation methods in accordance with the Guidelines for the Evaluation of Salary for People with Disabilities under Protective Employment. Related domestic labor regulations also apply to people with disabilities. The percentage of people hired under sheltered employment arrangements between 2020 and 2024 with a salary of less than NT\$6,000 was 25.8% in 2020, 25.8% in 2021, 21% in 2022, 18% in 2023, and 15% in 2024; those with a salary of between NT\$6,001 and NT\$9,900 was 38.7% in 2020, 43.5% in 2021, 40% in 2022, 36.6% in 2023, and 37.7% in 2024; those with a salary of between NT\$9,901 and NT\$23,800 was 35.5% in 2020, 30.7% in 2021, 39% in 2022, 45.4% in 2023, and 47.3% in 2024.

Work Time and Leave

59. There are specific requirements in the Labor Standards Act on normal working hours per day, overtime hours, and flexible working hours. Normal working hours may not exceed eight hours per day or 40 hours per week. Overtime hours and normal working hours shall not exceed

twelve hours per day; the total number of overtime hours shall not exceed 46 per month. Starting from March 1, 2018, overtime hours—with the consent of a labor union, or if no labor union exists, with the approval of a labor-management conference—shall not exceed 54 hours per month or 138 hours every three months. The Act also stipulates the number of days afforded for annual paid leave, as well as regulating deferred leave, wages for unused days, provisions for workers to arrange their own leave, and compensatory leave systems. In 2023, the average total monthly working time of all employees fell to 168.3 hours. According to the Ministry of Labor's 2024 Survey on Workers' Living and Employment Conditions, the average duration of annual paid leave for workers in Taiwan in 2024 was 14.7 days.

Prevention of Sexual Harassment in the Workplace

60. The Gender Equality in Employment Act applies to all employees and job applicants. The Act stipulates regulations for the prevention of sexual harassment in the workplace. It requires the employer to prevent sexual harassment in the workplace, publicly display the precautions, and take immediate and effective corrective and remedial measures when such incidents occur. In the event of a violation, employees and job applicants may file complaints through the internal complaint channel of the employing entity or through the local competent authority. If the employee or job applicant is subjected to sexual harassment in the workplace, the employer shall be liable for damages. The Taiwan government holds at least 25 workplace equality and sexual harassment prevention seminars across a variety of industries each year, and sexual harassment prevention in the workplace is now included in labor inspections.
61. From 2020 to 2024, local labor competent authorities accepted a total of 1,252 complaints of workplace sexual harassment under the Gender Equality in Employment Act, of which 787 were reviewed and 368 were upheld. The reasons for not sending the cases for review included failure to comply with regulations in application procedures, failure to make corrections within the prescribed time limit, withdrawal of the case, transferal to relevant competent authorities, or direct penalties imposed by local labor competent authorities. According to the 2024 Survey on Equality in Employment and Management, 3.6% of women and 0.8% of men have suffered from sexual harassment in the workplace. Among the women, 33.3% have filed complaints. In response to the legislative amendment, the Ministry of Labor has established a Workplace Sexual Harassment Case Reporting System to compile statistics on sexual harassment incidents. Data is published regularly on the Ministry of Labor's website. In 2024, a total of 1,577 cases were reported, of which 949 were upheld.

Prevention of workplace bullying

62. Workplace bullying is one of the forms of illegal workplace infringement. Article 6, Paragraph 2, Clause 3 of the Occupational Safety and Health Act requires employers to take “preventive” measures such as hazard identification, assessment, establishment of behavioral norms, provision of complaint or reporting channels, and establishment of incident handling mechanisms to prevent unlawful infringement in the workplace. The relevant measures shall be handled in accordance with Article 324-3 of the Regulations for the Occupational Safety and Health Equipment and Measures. Enterprises can refer to the Ministry of Labor’s announcement, Guidelines for Preventing Unlawful Infringements in the Performance of Duties, for practical implementation. If an employer fails to implement the prevention and handling mechanism in accordance with the law, it will be given a deadline to make improvements. If it fails to make improvements by the deadline, it will be fined. Due to the diversity of unlawful infringements, the Enforcement Rules of the Occupational Safety and Health Act stipulate in Article 11, Paragraph 2 that the unlawful infringement specified in the preceding paragraph shall be investigated or determined by the competent authorities at any level or by the judicial authorities in compliance with regulations. According to labor inspection statistics from 2020 to 2024, there were 13,577 cases of violations of the Occupational Safety and Health Act’s provisions on prevention of unlawful infringements in the workplace.
63. Article 19 of the Civil Service Protection Act stipulates that government agencies shall provide civil servants with safety and sanitary protective measures to perform duties. The Examination Yuan, together with the Executive Yuan, has formulated the Civil Service Safety and Health Protection Regulations with reference to the Occupational Safety and Health Act. Article 3 of the Regulations stipulates that all government agencies shall take relevant preventive measures to prevent their personnel from suffering physical or mental infringement caused by the actions of others in the performance of duties. In accordance with the provisions of the regulations, the Directorate-General of Personnel Administration of the Executive Yuan formulated the Suggested Measures for the Prevention and Handling of Workplace Bullying by Employees and the Standard Operating Procedures for Handling Workplace Bullying by Employees (Template) in 2019. Each government agency shall formulate workplace bullying prevention and handling regulations based on nature of their operations. If a civil servant believes that he or she has been bullied in the workplace, he or she may file a workplace bullying complaint with his or her employer. If the highest-ranking officer of a government agency is a victim of

workplace bullying, he or she may file a workplace bullying complaint with a higher authority with jurisdiction. Individuals who are dissatisfied with a government agency's investigation results may file an appeal and may reappeal in accordance with the provisions of the Civil Service Protection Act to seek relief. In order to clarify the regulations on prevention of workplace bullying, the Civil Service Protection and Training Commission revised the Civil Service Protection Act and the Civil Service Safety and Health Protection Measures. It will improve the level of regulations, define workplace bullying, and strengthen preemptive prevention, in-process handling, and post-event actions, as well as the obligations and responsibilities of the competent authorities regarding preemptive prevention and post-event correction. It will also strengthen the administrative investigation process of each agency to increase its independence and externality, improve the review criteria of the Civil Service Protection and Training Commission for reviewing workplace bullying protection incidents, and perfect the post-event relief procedures to maintain the fairness of the review procedures for workplace bullying.

64. Articles 7 and 23 of the Civil Service Act stipulate that civil servants shall not use their authority for personal gain or for that of others and shall not take advantage of opportunities in their positions to the detriment of others. Any civil servant who violates the provisions of this Act shall be subject to disciplinary measures under the administrative or judicial regulatory authority, depending on the severity of the situation. In the case of a criminal offence, the civil servant shall also be punished in accordance with the relevant laws and regulations. Accordingly, if the responsible authority, after conducting a careful investigation into workplace bullying incidents under its jurisdiction, determines that a civil servant under its jurisdiction has indeed taken advantage of opportunity in his or her position to the detriment of others, he or she shall be punished or referred for disciplinary action in accordance with the above provisions depending on the severity of the circumstances. If he or she violates criminal laws, such violations shall be processed in accordance with the relevant laws and regulations.
65. The Civil Service Performance Evaluation Act and relevant regulations clearly stipulate that if a government agency has solid evidence that a civil servant has engaged in improper speech or conduct that has damaged the reputation of civil servants, the agency shall impose a penalty of a major demerit for each such incident. In case of severe violations, a specific performance evaluation may be conducted to impose two major demerits at one time and remove the person from office. The standards for regular assessment and punishment of warnings and demerits are determined by each agency based on the nature of its operations. Accordingly, if an incident

of workplace bullying occurs in a government agency and the workplace bullying is verified by the responsible authority after careful investigation, punishment shall be imposed. The perpetrator shall be punished appropriately by the authority based on the circumstances of the violation in accordance with performance evaluation regulations or the punishment standards.

66. In order to safeguard human rights in the military, the Ministry of National Defense strictly prohibits corporal punishment, abuse, or verbal abuse of subordinates by superior officers to ensure reasonable treatment of officers and soldiers. Active-duty officers and soldiers whose legitimate rights and interests are infringed, who are improperly punished or who are wronged, may file complaints through the National Army's 1985 consultation service hotline, the 0800 complaint hotline of each command office/command post, and supervisory/inspectorate) units (inspectors) at all levels. Any inappropriate discipline, corporal punishment, abuse, emotional imbalance, and self-harm tendency shall be reported immediately to the command office for assistance. Depending on the nature of the case, the National Military Suicide Prevention Center, Mental Health Center, and other relevant units shall be notified to provide assistance to prevent and properly handle incidents of bullying in the military workplace.

Work and Prevention against Occupational Accidents

67. The Occupational Safety and Health Act applies to all employed workers, self-employed people, and other staff that are directed by the person in charge of their workplace or perform tasks under the supervision of the person in charge. A number of mechanisms and measures have been implemented in accordance with the Act, including safety inspections of construction machinery, equipment, and devices; a chemical registration and classification management system; enhanced health protection for working mothers; empowerment of employees to evacuate on their own in case of imminent danger; and shortened reporting deadlines for occupational accidents. If a worker discovers a company to be in violation the Occupational Safety and Health Act or if a worker suffers from an occupational disease or physical or mental harm, the worker may file a complaint with the employer, the competent authority, or the labor inspection authority. The employer may not terminate or transfer an employee who files a complaint nor subject the employee to any other form of retribution.
68. Labor inspection strategies are established each year to provide a safe and healthy work environment for laborers. The number of labor inspectors nationwide increased to 1,033 in 2024, and there were approximately 899 labor inspectors in 2024. The labor inspection institutions employ a risk-based classification management system, which is used to select companies for special examinations. In addition, local governments also organize promotional

activities regarding occupational safety and health within their jurisdictions.

69. The Labor Occupational Accident Insurance and Protection Act was implemented on May 1, 2022. Formulating a special law facilitates integration of the occupational accident insurance of the Labor Insurance Act and the provisions of the Act for Protecting Worker of Occupational Accidents. A total of 17 specialized hospitals for the diagnosis and treatment of occupational injuries and diseases and 38 professional occupational rehabilitation institutions for workers suffering from occupational accidents were accredited to provide integrated occupational injury and disease services and worker rehabilitation and return to work assistance mechanisms for occupational injury. More than 90 occupational injury and disease diagnosis and treatment network hospitals were established, and network hospitals on outlying islands such as Penghu, Kinmen, and the Matsu Islands were also designated to provide convenient services for workers with occupational injuries. After the implementation of the Labor Occupational Accident Insurance and Protection Act, the number of patients seeking consultations increased by 10% and the number of patient visits increased by nearly 20%. The occupational disease certification rate of Taiwan's labor insurance increased from 58% in 2018 to 69% in 2024. The certification rate for occupational diseases, excluding biological hazards such as COVID-19, was 61%. After excluding the number of biological hazards in 2024, occupational lower back pain as well as arm, neck, and shoulder injuries topped the list, accounting for 73.72% of all occupational disease claims, followed by claims for cerebrovascular and cardiovascular diseases (10.73%) and pneumoconiosis (2.54%). A total of 3,056 service calls were made in the on-site occupational health service program from 2020 to 2024. The incidence rate of occupational accidents in Taiwan has continued to decline, and it dropped to 2.222 in 2023. As of the end of December 2024, the rate was 2.375.

Protecting the Labor Rights of Healthcare Professionals

70. Labor rights of healthcare professionals:

- (1) Physicians: In order to gradually reduce the working hours of resident physicians, the Guidelines on Labor Rights Protection and Working Hours for Resident Physicians were implemented on August 1, 2017. Starting from September 1, 2019, resident physicians employed by the medical and health service industry (excluding those employed by public medical institutions in accordance with the Civil Service Act) shall be governed by the Labor Standards Act. As physicians' working hours must be flexible to respond to the patients' needs, an announcement was made on August 6, 2019, allowing resident physicians with agreements on working hours with the employer, as specified in Article

84-1 of the Labor Standards Act, to schedule their own working hours, regular days off, national holiday vacations, and night working hours (female employees only). The agreements must be submitted to the local competent authorities for approval. To protect the labor rights and interests of the physicians included in the Labor Standards Act, the government continues to support the amendment to the Medical Care Act, which includes a chapter dedicated to physicians' labor rights, including employment contracts, compensation for occupational accidents, and retirement protection.

- (2) Nurses: In order to protect the labor rights and interests of nursing staff, nursing staff have been completely exempted from Article 84-1 of the Labor Standards Act since 2014. The responsibility system does not apply to their statutory working hours (commonly known as the abolition of the responsibility system). In conjunction with the implementation of the amendments to certain provisions of the Labor Standards Act in March 2018, a nursing scheduling package was produced to strengthen the promotion and communication of the Labor Standards Act, and the previously announced "Nursing Scheduling Q&A and Reasonable Nursing Scheduling Guidelines and Examples" manual was revised for reference by hospitals and entry-level nursing staff. At the same time, a nursing workplace dispute reporting platform was created as a channel for entry-level nursing staff to anonymously report workplace dispute cases such as unreasonable scheduling. As of 2024, a total of 3,607 reports were received, of which 1,735 (48%) involved the Labor Standards Act, and other dispute cases (such as advocating for rest room space and reporting of unlicensed personnel) totaled 1,872 (52%). All reports were reviewed and investigated with assistance from local health and labor authorities based on case requirements, and the penalty rate was nearly 17%. In December 2024, there were 193,876 practicing nurses nationwide, and the total number of practitioners continues to increase. However, in the nearly two years after the COVID-19 pandemic (January 2022 to December 2023), the nursing workforce has suffered from fatigue and the number of applicants for license examinations has dropped, resulting in a slight decrease in annual newcomers compared with previous years. In order to respond to the nursing care needs of the aging population after the pandemic and in the future, and to implement the President's Healthy Taiwan policy and promote the inclusion of the three-shift nurse-patient ratio into the law, the Executive Yuan agreed on July 30, 2024, to implement the Mid- to Long-Term Plan for Nursing Workforce Preparation (2025-2028) with an investment of NT\$27.5 billion over a period of four years to prioritize investment in nursing workforce development. It

employs 12 strategies in three major categories including talent cultivation, positive workplace, and fair compensation to create a mechanism for a virtuous cycle of hospital nursing retention and maximize the number of practicing nurses.

71. The amendment of the Medical Care Act was promulgated in May 2017. It stipulates that no one may interfere with the performance of medical care-related tasks by force, coercion, threat, public insult, blackmail, or in other unlawful ways. The offenses of obstructing medical care and damaging equipment, as well as aggravating circumstances, were added to the Act so that healthcare professionals would be free from fear and able to effectively work in a safe environment. Regarding cases of harassment in hospital emergency rooms, the number of reported cases of medical violence referred to judicial investigation was 118 in 2020, 173 in 2021, 93 in 2022, 146 in 2023, and 131 in 2024.
72. The Ministry of Labor performs special inspections on the working conditions in healthcare facilities each year. It conducted 450 inspections from 2020 to 2024 and found violations in 74 institutions.

Dedicated Clauses on Migrant Workers

Policies on Hiring Migrant Workers

73. Taiwan recruits a limited number of migrant workers to supplement labor shortages in specific sectors to protect the employment rights of Taiwan's citizens and respond to domestic labor shortages. Migrant workers are required to undergo physical health examinations before and after entering Taiwan, may not work for longer than a maximum of 12 years and must submit a Certificate of Good Conduct in their visa application. The number of migrant workers brought into Taiwan by country and industry in 2024 is shown in Table 3. In addition, considering the challenges of international competition for talent and in order to protect the rights of migrant workers who have been employed in Taiwan for more than six years, the Ministry of Labor implemented the Migrant Worker Retention and Long-term Employment Program on April 30, 2022, to retain outstanding and experienced intermediate skilled migrant workers. The supplementary data on intermediate skilled migrant workers and employment categories is shown in Table 4; the data on foreign professionals and their occupations is shown in Table 5.

Table 3 Number of Migrant Workers by Nationality and Sector

Unit: persons; %

Sector \ Item	Nationality						
	Indonesia	Malaysia	Philippines	Thailand	Vietnam	Others	Total no. of people
							Ratio
Total	302,920	2	160,596	72,981	283,584	0	820,083
Ratio	36.94	0	19.58	8.90	34.58	0	100.00
Manufacturing	89,147	2	132,647	56,295	233,648	0	511,739 62.40
Construction	7,230	0	540	15,602	12,250	0	35,622 4.34
Agriculture, forestry, fisheries, and animal husbandry	11,977	0	1,557	738	9,418	0	23,690 2.89
Institution-based caregivers	5,087	0	1,440	40	12,818	0	19,385 2.36
Domestic caregivers	187,958	0	23,751	297	15,393	0	227,399 27.73
Domestic workers	1,521	0	661	9	57	0	2,248 0.28

Source: Ministry of Labor

Table 4 Number of Intermediate Skilled Migrant Workers - by Country and Industry

Unit: persons; %

Sector \ Item	Nationality						
	Indonesia	Malaysia	Philippines	Thailand	Vietnam	Others	Total no. of people
							Ratio
Total	16,368	1	6,604	2,925	6,614	0	32,512
Ratio	50.34	0.01	20.31	9.00	20.34	0	100.00
Agricultural work	17	0	6	3	18	0	44 0.14
Agricultural outreach work	0	0	0	0	4	0	4 0.01
Manufacturing work	2,064	1	3,672	2,832	4,993	0	13,562 41.71
Construction work	6	0	0	17	5	0	28 0.09
Slaughtering work	8	0	2	0	14	0	24 0.07
Marine fishing work	468	0	111	4	13	0	596 1.83
Institution-based caretaker work	215	0	101	2	370	0	688 2.12
Mid-skilled home caregiver work	13,590	0	2,712	67	1,197	0	17,566 54.03

Source: Ministry of Labor

Table 5 Number of Valid Employment Permits for Foreign Professionals - by Country and Application Type²

Unit: participants; %

Sector \ Item	Nationality						
	Japan	Malaysia	India	Indonesia	Vietnam	Others	Total no. of people
							Ratio
Total	6,078	8,336	3,076	6,016	5,593	21,397	50,496
Ratio	12.04	16.51	6.09	11.91	11.08	42.37	100.00
Specialized or technical work	4,008	7,658	2,449	5,009	5,342	11,013	35,479 70.26
Management work for overseas compatriots or foreigners investing in or setting up businesses	563	227	178	153	160	1,767	3,048 6.04
Cram school language teacher work	297	6	49	4	1	3,438	3,795 7.52
Religious, artistic, and performing arts work	316	54	9	8	9	1,871	2,267 4.49
Sports coaches and athletes	73	6	0	2	0	229	310 0.61
Contract performance work	821	385	391	840	81	3,079	5,597 11.08

Source: Ministry of Labor

74. There are many reasons for the inability to locate migrant workers. According to a 2023 report compiled by the Control Yuan and a study commissioned by the Ministry of Labor, migrant workers may leave their designated employers without authorization due to such factors as the work environment, the workload, employer conditions, and financial difficulties. As of 2024, there were 99,280 migrant workers in the country whose whereabouts were unknown. To improve conditions related to migrant workers leaving their designated employers without authorization during the employment period, the Ministry of Labor has adopted various policy measures covering prevention, investigation, and enforcement. These include adjusting migrant worker policies, exploring new source countries for labor recruitment, expanding the

² This table includes statistics on the top five countries with the most valid foreign professional employment permits. Other countries are listed as others.

scope of direct hiring programs, increasing the monthly salary of newly hired live-in domestic workers, launching entry training services for newly hired domestic workers, providing the 24/7 toll-free 1955 Labor Consultation and Complaint Hotline, conducting special investigations into the illegal activities of high-risk brokers, promoting the expansion of respite care services and short-term care service programs, establishing a mechanism to suspend foreign brokers with excessively high rates of migrant worker abscondment, and strengthening management in source countries.

75. In accordance with relevant laws, the government may assign personnel to present certification documents and conduct inspections at workplaces where foreign nationals are employed or where there is suspicion of illegal employment of migrant workers who have left their designated employers without authorization. To prevent improper law enforcement resulting from nationality-based discrimination, the National Police Agency of the Ministry of the Interior has continued to require all police agencies to enhance both the academic and practical training of police officers from 2020 to 2024. The academic training curriculum includes courses on human rights, legal ethics, the Police Power Exercise Act, and the Act Governing the Use of Police Weapons. Practical training promotes integrated police force drills and interactive shooting exercises using scenario-based simulations to strengthen officers' on-site response capabilities and overall law enforcement performance, ensuring a balance between the protection of human rights and officer safety. To help local governments establish clear operating and communication procedures to work with immigration authorities, police agencies, and coast guard agencies when conducting inspections related to the introduction of migrant workers under Subparagraphs 8 to 11, Paragraph 1, Article 46 of the Employment Service Act, local government responsibilities include inspections of the employee management of employers and hired migrant workers and the management of private employment service agencies, inspections of employment service violations reported by the public or referred by the Ministry of Labor, and the handling of fines for violations of the Employment Service Act. In special emergency cases, local governments may also coordinate with the National Immigration Agency of the Ministry of the Interior and the police on joint inspections. After the investigation is complete and a record established, the local government then issues a written penalty.

Protection of Migrant Workers' Rights

76. Labor insurance is on-the-job insurance. Migrant workers hired to work in Taiwan have the same rights and interests as domestic workers and are protected by labor insurance. For

individuals subject to mandatory coverage under the Labor Insurance Act, the employer shall file an application for enrollment with the Bureau of Labor Insurance on the employee's first day of employment. The provisions of the Labor Insurance Act also apply *mutatis mutandis* to those who are not subject to mandatory coverage, enabling them to receive benefits in the event of injury, sickness, disability, or death. The Labor Occupational Accident Insurance and Protection Act came into effect on May 1, 2022. According to the law, migrant workers who are allowed to work in Taiwan, regardless of the number of employees in the business unit, must be enrolled by their employers in labor occupational accident insurance. In the event of occupational injuries or diseases, they are eligible for medical, injury, illness, disability, death, and other benefits to ensure their work safety. Therefore, migrant workers shall be insured and pay premiums in accordance with the law, and may apply for relevant insurance benefits when an insurance accident occurs. According to statistics, the number of migrant workers with labor insurance in December 2024 reached 666,194. Migrant workers who meet the statutory retirement age, have completed 15 years of insured service, and have resigned from work and withdrawn from the insurance coverage are eligible to claim labor insurance old-age pension benefits. Because old-age pension payments have a cumulative effect, by 2024, a total of 432 migrant workers have applied for old-age benefits. In addition, from 2020 to 2024, there were 36,538 applications for lump-sum old-age benefits.

77. Migrant workers hired to work in Taiwan are protected by the same laws as domestic workers. The Labor Standards Act and the Employment Service Act prohibit employers from compelling workers to perform tasks by force, coercion, detention, or other illegal means. In addition, the minimum wage, working hours, and other labor conditions for both domestic and migrant workers employed by a company included in the Labor Standards Act are protected by the Act. Discriminatory treatment based on nationality is prohibited and punishable by law. In addition, the law requires employers to pay wages to migrant workers directly and in full. Failure to do so will result in penalties for the employer, and the migrant worker will be permitted to seek employment elsewhere. Inspectors appointed by local governments to oversee migrant work now routinely look at the employer's payment of wages in their inspections. According to the Ministry of Labor's migrant worker application review system, 23 employment permits were revoked by the Ministry of Labor due to labor exploitation in 2023 and 26 were revoked in 2024. Other employer inspection items include whether the employer has hired foreign nationals without permission, whether the employer has hired foreign nationals to work for others under his/her own name, whether the employer has allowed

foreign nationals to work illegally, whether the employer has assigned work to foreign nationals outside the permitted scope or changed the workplace, and whether the employer has paid full wages or misappropriated the passports, residence documents, or property of hired migrant workers.

78. Overseas fees that migrant workers pay before coming to Taiwan to work, such as foreign agency fees, are regulated by their countries of origin. The Ministry of Labor continues to urge the governments of those countries to reduce overseas fees through bilateral meetings to protect the rights of migrant workers. It also recommends that each country of origin clearly stipulate the items and standards for related fees, such as agency fees, for migrant workers coming to work in Taiwan. The agency fee is capped at the migrant worker's first monthly salary. The Employment Service Act also prohibits employers and private employment service agencies from collecting agency fees from migrant workers. Employers and private employment service agencies may only charge service fees within the prescribed upper limit if the migrant workers have given written authorization to a private employment service agency during their employment and the private employment service agency has actually provided services. The fees may not be collected as prepayments. If a private employment service agency demands, contracts, or accepts fees beyond the prescribed standards or other improper benefits, it can be fined 10 to 20 times the amount and suspended from business in accordance with regulations. Employers and migrant workers must sign the Foreign Worker's Affidavit for Wage/Salary and Expenses Incurred before Entering the Republic of China for Employment, which details wages, airfare, legal fees, food, accommodation allowances, and loans. The affidavit must be verified by the government in the source country before migrant workers can apply for a Taiwan work visa. In addition, the affidavits, which cannot be changed to the detriment of the migrant workers, are reviewed when the workers arrive in Taiwan to determine whether they are being overcharged. The government advises that accommodation fees collected from migrant workers should not exceed NT\$5,000. Generally, for migrant workers in the manufacturing and construction sectors, accommodation fees ranged from NT\$2,000 to NT\$2,500 as of 2024.

79. Current migrant worker labor contracts specify working hours and days off. Migrant workers are permitted to freely engage in religious activities on their days off. The Employment Service Act also specifies that employers and employment service institutions may not confiscate or illegally obtain migrant workers' passports, resident permits, identity documents, or other related documents or property. If a migrant worker is subject to the aforementioned violations

or is falsely reported as having absconded by an employer, the worker can file a complaint with the local competent authority or through the 1955 Labor Advisory and Complaint Hotline. According to Subparagraph 10, Paragraph 1, Article 40 of the Employment Service Act, private employment services agencies and their employees cannot retain the permits, identity cards, or other relevant documents against the will of the employer or the worker when engaging in employment service businesses. The Ministry of Labor has also established a Plan for Municipal and County/City Governments to Inspect Private Employment Service Agencies Engaged in Transnational Human Resources Agency Services. Each municipal and county/city government will conduct routine inspections every year based on the results of agency evaluations. If an agency is found to have illegally withheld the documents of migrant workers, it will be fined according to the law. A total of 2,957 visits to employment services agencies were conducted in 2023 and 2,957 in 2024. In the past two years, three employment services agencies have been fined for illegally retaining the identity documents of employers or migrant workers. The Ministry of Labor continues to promote regulations on working hours, leave, and religious freedom for employers and migrant workers through channels such as LINE@1955mw_tw, the Foreign National Labor Rights Portal, and multi-language radio stations, while also strengthening the promotion of the 1955 Labor Consultation and Complaint Hotline service to protect the rights of migrant workers.

80. The Employment Service Act was amended in 2016 to remove the requirement for migrant workers to leave the country for one day after the expiry of their employment contract. Migrant workers are no longer required to leave the country for one day after working in Taiwan for three years. The Regulations of Foreigners Engaging in Jobs Specified in Subparagraphs 8 to 10 of Paragraph 1 of Article 46 of the Employment Services Act Wishing to Take Leaves to Their Home Countries was enacted and promulgated in April 2017. When migrant workers take leave to return to their home countries, the employer must protect their right to take leave and return home to be with their families.
81. The Employment Service Act, which covers the stability of employment and protection of migrant workers' right to work, stipulates that migrant workers may change employers under certain circumstances and for reasons not attributable to the migrant workers. According to current laws, the change of employers may be facilitated by an agreement between the worker, the original employer, and the new employer. If the original employer violates regulations, the migrant worker can reach an agreement with the new employer and change employment. In addition, to increase the freedom of migrant workers to seek new employment, the

Employment Service Act also specifies mechanisms for the employer to recruit migrant workers and replace those who find new employment. Related regulations also protect the right of migrant workers to seek new employment upon the expiry of their current employment permit. From 2020 to 2024, 518,927 migrant workers changed employers. Of those, 449,367 made successful transitions and applied for employment permit renewals.

82. According to the law, employers are not allowed to unilaterally terminate the employment relationship or forcibly deport pregnant migrant workers. To protect the rights of pregnant migrant workers, the parties may agree to terminate the employment relationship. If the migrant worker feels physically or mentally unwell during the period of transitioning to another employer, she may provide a diagnosis certificate issued by a medical institution or a maternity health handbook and apply to the Ministry of Labor for a temporary suspension on changing employers. Once the reason for the suspension of the change to another employer is resolved, she may apply for the continuation of the change to protect her employment rights.
83. In order to protect migrant workers against sexual assault and sexual harassment, the Ministry of Labor established a mechanism to strengthen the reporting of sexual assault cases involving migrant workers and created guidelines for the communication and division of labor among related agencies. Sexual assault prevention centers, labor agencies, and migrant worker consultation service centers under local governments all help with first responses and subsequent tasks. To provide pregnant migrant workers in Taiwan with assistance in accessing integrated consultation and work rights services, the Ministry of Labor subsidized the governments of Taoyuan City, Changhua County, and Kaohsiung City to set up Foreign Maternal and Child Consultation Service Centers in 2021 and 2023, providing migrant workers with childbirth, work consultation, placement, and transition services. Statistics show that from 2022 to 2024, a total of 4,745 people received consultations and 492 received placements. In addition, the competent labor administrative authorities under local governments handle matters such as disputes between employers and employees and the changing of employers. In the event that a gender equality in employment committee established by a local government determines an employer to be in violation of the Gender Equality in Employment Act, the employer shall be penalized in accordance with the Employment Service Act. In 2024, there were no cases of local government gender equality in employment committees imposing penalties under the Employment Service Act on employers for violating the provisions of the Gender Equality in Employment Act. The Ministry also reviewed cases where migrant workers were sexually harassed or assaulted by their employers or their family members, and filed case

reports with the judicial and police authorities. The Ministry of Labor revoked their employment permits in accordance with the law and agreed to employer transfers. From 2021 to 2024, there were a total of four cases of unilateral termination of contracts due to sexual assault.

84. The Regulations on the Permission and Administration of the Employment of Foreign Workers require employers to provide living management services and plan accommodations for migrant workers in accordance with the Foreign Workers Living/Caring Service Plan. If workers do not wish to stay in accommodations arranged by the employer, they may choose their own. The aforementioned laws and regulations also require local governments to conduct inspections of entry reports on foreign workers and living arrangements made by employers. In 2020, 145,665 entry reports were inspected; in 2021, 106,376 were inspected, in 2022, 129,789 were inspected; in 2023, 167,621 were inspected; and in 2024, 294,098 were inspected.
85. When an employer and migrant worker terminate a labor contract early, verification must be completed at a local government agency to ascertain the intentions of the migrant worker. The employer may not deport the migrant worker unilaterally. In the event that a migrant worker is forced to terminate the employment relationship and is deported by force or if the worker needs protective placement because of an infringement of personal rights, illegal utilization by the employer, or impending arbitrary deportation by the employer in violation of the contract, the local government shall place the migrant worker in a safe location in accordance with the Operating Guidelines for Temporary Placement of Foreigners Hired for Tasks Indicated in Subparagraphs 8 to 11, Paragraph 1, Article 46 of the Employment Service Act. From 2020 to 2024, 4,563 migrant workers (1,766 men and 2,797 women) were placed under protection.
86. Local governments have established service centers for foreign workers. These centers are staffed by bilingual consultants who can answer migrant workers' questions about laws and regulations, psychological consultations, daily life issues, adaption to work, disputes over wages, financial assistance for lawsuits, and referral assistance. From 2020 to 2024, there were 1,269,818 queries by migrant workers seeking information on laws and regulations, and 136,298 cases involving disputes were processed.
87. The Operating Guidelines for Questioning by Special Municipality, County, or City Governments of Foreign Workers Accompanied by Non-Profit Organizations was established to help migrant workers fully express their opinions and claims. The guidelines allow migrant workers to request an interpreter during questioning or discussions. From 2020 to 2024, 2,408

statement and discussion records with accompanied migrant workers were produced. To protect the human rights and basic litigation rights of victims of human trafficking, the Legal Aid Foundation established the Human Trafficking Victim Legal Aid Program in 2008 to provide migrant workers in Taiwan with legal aid in litigation. From 2020 to April 2024, the program (which represented victims of human trafficking) accepted 73 cases. The number of applications accepted by the Legal Aid Foundation for this program from 2020 to 2024 and the rate of aid granted are shown in Table 6.

Table 6 Data from the Legal Aid Foundation's Human Trafficking Victims Legal Aid Program

Year	No. of applications	No. of cases with aid granted	Unit: cases; %
			Rate of aid granted
2020	71	68	95.77
2021	176	162	92.04
2022	74	55	74.32
2023	156	136	87.17
2024	70	63	90.00

Source: Legal Aid Foundation

88. The 1955 Consultation and Complaint Hotline for Foreign Workers was created to provide migrant workers and their employers with 24/7 service year-round, free of charge, and in four languages (English, Thai, Indonesian, and Vietnamese). Once complaints are accepted, investigations are conducted and penalties may be imposed. There had been 1,118,839 queries from 2020 to 2024. Assistance was provided to help migrant workers change employers in 14,261 cases. Owed payments were successfully recovered in 20,053 cases and the amount totaled NT\$562,381,681.
89. The Direct Hiring Service Center (DHSC) was established to help employers process the hiring of migrant workers on their own to reduce the agency fees borne by migrant workers. The DHSC official website and the Migrant Worker Hiring Helper app serve to assist employers in managing migrant workers. In recent years, the number of employers and migrant workers served by the Direct Hiring Service Center has increased each year. In 2024, it served 9,215 employers and 8,899 migrant workers. To date, it has served more than 190,000 employers and migrant workers, saving employers and migrant workers more than NT\$8.6 billion in agency fees. The majority of migrant workers served by the Direct Hiring Service Center are Indonesian, while Thais accounted for the lowest share. The main reason is that employers who

use direct employment services mainly employ home caregivers, and the majority of migrant workers employed as home caregivers are Indonesian. In addition, the Direct Hiring Service Center provides bilingual consultation in four languages for migrant workers' non-employment services. Since its opening in August 2022, it has served 23,181 migrant workers and helped create a friendly employment and living environment for migrant workers in Taiwan.

90. The government promotes service quality accreditation for agencies and has strengthened the approval and management system. From 2020 to 2024, a total of 430 agencies received a C ranking. The 33 agencies that received a C ranking for two consecutive years were not allowed to renew their permits. The Ministry of Labor also posts information on agencies that have received C rankings for two consecutive years and not had their permits renewed on the private employment service agency inquiry system for the public to use as a reference for selection.
91. There are dedicated service stations for migrant workers at Taiwan Taoyuan International Airport and Kaohsiung International Airport offering information on pickup services and explanations of regulations. From 2020 to 2024, these stations provided pickup guidance services 816,556 times and explanations of regulations to 316,020 arrivals. To enhance the relevant knowledge of migrant workers and simplify administrative procedures, the Ministry of Labor has, starting from January 1, 2023, allowed employers of newly hired domestic workers who have not participated in entry orientation within five years to integrate applications for five statutory entry requirements for migrant workers (including care notification, employment permit, residence permit, occupational accident insurance, and national health insurance) through a one-stop service. It also provides domestic workers with rights orientation (including general adaptation, health education and health insurance, occupational safety and health in domestic work, employment laws and rights protection), creating a win-win situation for employers and workers. From 2020 to 2024, 393,955 migrant workers participated in entry orientations.
92. To demonstrate respect for immigrant culture and to promote diverse cultural exchanges, government authorities have organized or provided subsidies to local governments and private associations to organize cultural and religious festivities (e.g., Songkran for Thais, Eid al-Fitr for Indonesians, Carnival for Filipinos, and facilitated a return home during Lunar New Year for Vietnamese.) From 2020 to 2024, 225 such activities were organized.
93. In 2021, the government amended the Act Governing Electronic Payment Institutions and promulgated the Regulations Governing Small Amount Remittance Services for Foreign Migrant Workers, opening up small-value foreign remittance business for migrant workers and

assisting them to remit their wages in Taiwan back to their home countries through migrant worker remittance companies. As of 2024, the cumulative number of customers of foreign migrant worker remittance companies was 707,007 and the transaction amount totaled NT\$172.9 billion.

94. To enhance the protection of the rights and interests of migrant workers in Taiwan and implement inclusive financial policies, the Financial Supervisory Commission announced the inclusion of foreign migrant worker remittance companies into the scope of the Financial Consumer Protection Act. Migrant workers can file complaints and request reviews with the Financial Ombudsman Institution and use the out-of-court dispute resolution mechanism free of charge. As of 2024, two complaint cases had been resolved. To further promote legal cross-border remittance channels and the dispute complaint review system, the Financial Ombudsman Institution reminds migrant workers to make good use of legal remittances and ensures that cross-border remittances are completed safely and conveniently. The institution is working to protect the financial rights of migrant workers and mitigate the risk of financial loss or fraud by promoting radio advertisements and videos in Indonesian, Vietnamese, Thai, and English.

Protection of Foreign Domestic Workers' Rights

95. See Notes 72 to 76 of the Response to the Concluding Observations and Recommendations on the second national reports on the two covenants.

Protection of Foreign Crew Members' Rights

96. Please refer to Notes 76 to 94 of this report for the protection of the rights and interests of foreign fishermen employed in Taiwan who were employed in accordance with the Employment Service Act.
97. Foreign crew members employed in Taiwan under the Employment Service Act are entitled to the same national health insurance benefits as R.O.C. nationals. Government authorities update data on foreign crew members who work in Taiwan legally on a monthly basis to facilitate verification. Those currently not enrolled will be provided with assistance for comprehensive enrollment. The government has also produced leaflets in multiple languages and placed them online to enhance education regarding the right of foreign crew members to health insurance.
98. To enforce the labor insurance rights of foreign fishermen in Taiwan who were employed in accordance with the Employment Service Act, the Ministry has strengthened public awareness and provides fishermen employment permit information to guide insurance enrolment and inspections. As of 2024, the insurance rate of foreign fishermen reached 97.61%. In addition,

the Labor Occupational Accident Insurance and Protection Act has been implemented since May 1, 2022 to enhance legal protection. Foreign fishermen obtain occupational accident insurance on the day they start work. Even if the employer has not declared the foreign fishermen to be insured, if an occupational accident occurs, they may still apply for occupational accident insurance benefits to ensure their work safety.

99. The majority of migrant fishers are employed overseas by distant water fishing vessels and have never entered Taiwan. Therefore, they are not eligible for labor insurance or labor occupational accident insurance. However, commercial insurance can provide immediate protection for migrant fishers if they become injured or sick overseas. Thus, the Regulations on the Authorization and Management of Overseas Employment of Foreign Crew Members stipulate that operators must purchase personal accident insurance, medical insurance, and life insurance for migrant fishers. Life insurance benefits shall not be less than NT\$1.5 million, and pay-as-you-go medical insurance shall not be less than NT\$300,000. In the event that the operator fails to purchase insurance as required, fails to meet the insurance coverage minimums, or fails to obtain the full settlement from the insurer, the operator shall bear the loss or indemnity and shall be subject to penalties. According to statistics from 2020 to 2024, the number of migrant fishers with injuries and illnesses totaled 278. No notification is required for general minor injuries and illnesses. As of 2024, 18,555 migrant fishers were employed and insured by distant water fisheries operators in accordance with regulations.
100. When fishing vessels operate far from shore, they can only communicate with persons or services ashore through radio, satellite phones, and satellite networks. The Ministry of Agriculture revised the relevant management regulations for distant water fisheries operators in 2022, limiting the continuous stay of distant water fishing vessels at sea to no more than ten months, depending on the type of fishing expedition. This has increased opportunities for migrant fishers to enter the port for rest and external communication. Considering the high cost of satellite communications, the Ministry of Agriculture encourages distant water fishing vessels to provide Wi-Fi or satellite phones to migrant fishers by rewarding vessel operators with more operation days, higher catch quotas, or subsidies. As of 2024, a total of 109 distant water fishing vessels provided Wi-Fi for migrant fishers, accounting for 11% of the 977 distant water fishing vessels that year. In addition to the Labor Consultation and Complaint Hotline 1955, the Fisheries Agency of the Ministry of Agriculture has also established an interactive service platform in five languages to provide migrant fishers with online complaint channels. The Fisheries Agency also receives complaints through relevant civil

society groups and fisher organizations.

101. When distant-water fishing vessels are found to owe wages to foreign crew members, the Ministry of Agriculture requires the operator and the agency to pay the wages within a specified period of time. For those hired through an agency, the wages can be compensated with the agency's deposit, and the operator or agency will be punished according to law. From 2020 to 2024, 28 distant water fishing vessel operators were punished for wage issues, with fines totaling NT\$5.86 million and their fishing licenses revoked for 31 months. Four agencies were punished with fines totaling NT\$4 million.
102. On December 11, 2020, and December 19, 2022, the Regulations on the Approval of Investment in or the Operation of Foreign Flag Fishing Vessels were amended, and Article 2 added that any person with R.O.C. nationality applying for the approval to invest in or operate any foreign-flagged fishing vessel must not have been convicted of human trafficking, or for having engaged in forced labor or human trafficking, as determined by an international organization or foreign government. The foreign fishing vessel to be invested in or operated must not have engaged in forced labor or human trafficking, as determined by an international organization or foreign government; or two years must have passed since an international organization or foreign government was notified that the foreign fishing vessel to be invested in or operated had been involved in forced labor or human trafficking. In addition, there are regulations on the crew's qualifications, including age, health examination, basic safety training, and basic labor conditions such as contracts, wages, rest time, insurance, and general care. Relevant information regarding the crew shall be submitted to the competent authority twice a year. The Ministry of Agriculture, together with relevant competent authorities, conducts joint inspections on foreign-flagged fishing vessels when they enter domestic ports. Inspections are conducted on more than 15% of these vessels each year, and inspection reports are provided to the flag state. The Ministry of Agriculture has approved 183 foreign-flagged fishing vessels operated by Taiwan nationals. They are flagged by 14 countries, including Vanuatu, Panama, Seychelles, Micronesia, and Nauru.

Placement of Human Trafficking Victims

103. Refer to Note 76 of the fourth national report on the ICCPR.

Article 8 Basic Labor Rights

Right to Join a Labor Union

104. The Labor Union Act specifies that laborers and teachers have the right to organize and join

unions. However, active soldiers and employees of arms industries under the jurisdiction of and supervised by the Ministry of National Defense may not organize unions. The rights for laborers in private arms industries to organize unions are not limited. Teachers may organize and join industrial and professional unions. Through internal democratic procedures, members of each school can establish branches to facilitate members of each school to fully express the issues to be negotiated or communicated with each school. In addition, they may also fight for the rights of teachers through various industrial and professional unions, which is no different from the protection of teachers' rights to unite, bargain, and dispute by enterprise unions. The regulations governing associations of civil servants and public school employees are stipulated in other laws.

105. The Labor Union Act specifies behavior that constitutes unfair labor practices. The Act also, in accordance with the Act for Settlement of Labor-Management Disputes, details the organization of the Tribunal for Unfair Labor Practices, which aims to build professional and neutral mechanisms for processing unfair labor practice cases. As of 2024, the Tribunal for Unfair Labor Practices received 771 applications for adjudication and accepted 746 cases. Judgments were reached in 420 cases, settlement was completed in 175 cases, 152 cases were withdrawn, and 24 cases were under review. As of 2024, penalties were imposed in 308 cases of unfair labor practices and the penalty amount totaled NT\$32.78 million. As of 2024, among all administrative suits filed due to a party's objection of a decision by the Tribunal for Unfair Labor Practices, the Administrative Court maintained the original decision in 72.89% of the cases, withdrew the original decision in 16.26% of the cases, and maintained parts of the decision while withdrawing parts of the decision in 10.84% of the cases.
106. To create an environment conducive to the organization of labor unions, the government established the Ministry of Labor Guidelines for Incentives for the Establishment of Unions, the Ministry of Labor Guidelines for Subsidies for Education and Training Provided by Newly-Established Unions, and the Ministry of Labor Guidelines for Union Subsidies to Assist Laborers in Organizing Corporate Unions and Industrial Unions to Provide Education and Training. These Guidelines provide labor organizations with incentives for organizing unions and use related education and training methods to help laborers organize unions, strengthen union negotiation power, and negotiate with employers to protect the rights of union members.
107. The number of labor unions increased from 5,042 in 2011 to 5,838 in 2024 (including confederated labor unions), for an increase of 15.8%. See Note 28 of the common core

document of the fourth national reports on the two covenants for the number of labor unions at all levels and their memberships from 2020 to 2024. In December 2024, the national labor union organization rate was 32.7%, the corporate union organization rate was 15%, and the professional labor union organization rate was 42.7%. As of 2024, 72 professional teacher unions and industrial associations had been established. In addition, two nationwide confederated labor unions for teachers were established, with membership totaling approximately 130,000 people. Of all the corporate and industrial unions in 2024, the manufacturing sector accounted for the highest number with 526. It was followed by warehousing transportation and storage with 144 and finance and insurance with 84. Among professional unions, skilled workers accounted for the highest number with 1,161 unions, followed by service and sales workers with 1,125 unions, and basic skills laborers with 569 unions.

108. An amendment to the Labor Union Act allowed non-R.O.C. nationals to become labor union directors and supervisors. Foreign migrant workers can now organize their own unions or join existing unions, and may serve as union directors, supervisors, and persons in charge.
109. Unions in Taiwan may form alliances with each other and take part in international labor union organizations. Taiwan labor unions' participation in international organizations is shown in Table 7.

Table 7 Taiwan Labor Unions' Participation in International Labor Union Organizations³

Name of international labor union organization	Participation of domestic labor unions
International Trade Union Confederation (ITUC)	Chinese Federation of Labor
Education International (EI)	National Teachers' Association R.O.C.
IndustriALL Global Union	Taiwan Petroleum Workers Association International Federation of Metal Workers of the Republic of China
Building and Wood Workers' International (BWI)	National Federation of Chinese Construction Worker Unions Taiwan Moldboard Worker Federation
International Transport Workers' Federation (ITF)	Taiwan Federation of Port Cargo Handlers' Unions
Public Service International (PSI)	Chia-Yi Christian Hospital Medical Foundation Affiliated Company Union

³ The statistical period of this table is from 2017 to 2024 for labor unions that have applied to the Ministry of Labor for funding to participate in global labor union organizations

Name of international labor union organization	Participation of domestic labor unions
Union Network International (UNI)	Taiwan Federation of Financial Unions Chunghwa Telecom Workers' Union Chunghwa Postal Workers' Union Chia-Yi Christian Hospital Medical Foundation Affiliated Company Union Public Television Service Foundation Enterprise Union - Taiwan

Source: Ministry of Labor

Regulatory System under the Collective Agreement Act

110. The Collective Agreement Act states that neither employees nor employers may reject the collective bargaining proposed by the other party without justifiable cause. The competent authorities may submit cases for arbitration to quickly resolve disputes between employers and employees. Employers who are deemed by the Tribunal for Unfair Labor Practices to be engaging in unfair labor practices may be subject to penalties.
111. To help laborers exercise their right to industrial action without fear of possible civil or criminal liabilities, the Act for Settlement of Labor-Management Disputes stipulates that employers may not claim damages from industrial actions undertaken by labor unions or their members. Justifiable industrial actions undertaken by labor unions and their members that meet the requirements under the Criminal Code and other special criminal statutes are not penalized. However, this does not apply when force or threat are used and the life or body of the other party may be harmed.
112. Between March 2012 and December 2024, the number of enterprises with valid collective agreements increased from 72 to 919, an increase of about 12.8 times. Among them were 213 corporate unions, 670 industrial unions, and 36 professional unions.
113. Among the unfair labor practice cases handled as of 2024, 139 involved collective bargaining over unfair labor practices. Judgments were issued in 62 cases, with the main type being “violation of good faith bargaining”. These cases occurred most frequently in the manufacturing and education services industry, followed by the finance and insurance industry.

Protective Measures and Restrictions over the Right to Strike

114. According to the Act for Settlement of Labor-Management Disputes, a labor union shall not call a strike or set up a picketing line unless the strike has been approved by no less than one

half of the total number of members via direct and secret balloting. In general, labor unions are entitled to call a strike. To protect the interests of the public, the following workers may not call a strike, and strikes may not be called under the following conditions:

- (1) Teachers and workers who are employed by the Ministry of National Defense and its affiliated agencies/institutes or schools may not call a strike. However, the mechanisms for resolving labor-management disputes in adjusted items in the Act for Settlement of Labor-Management Disputes requires the competent authority to impose mandatory arbitration in accordance with laws without requiring the approval of both employees and management. This measure was implemented as an indemnity against the deprivation of the right to strike for such personnel.
- (2) To prevent labor strikes from negatively impacting public safety, national security, or essential public interests, labor unions for water supply businesses, power and fuel supply businesses, hospitals, financial information service businesses engaging in the transfer or settlement of funds between banks, businesses involved in securities or futures trading, settlement or custody of funds, and other businesses handling payment systems may call a strike only when the labor union and the management agree on minimum service requirements. If the parties fail to reach a consensus, the labor-management dispute regarding the issue(s) of contention shall be submitted for arbitration in accordance with the Act for Settlement of Labor-Management Disputes.
- (3) A labor union may call a strike for Type I telecommunication businesses which provide fixed or mobile telecommunication services only when basic voice telecommunication services can be maintained without interruption.

115. To balance the impact of restrictions on the right to strike, an out-of-court dispute resolution mechanism of “one party applies for arbitration” is established to effectively assist the parties in labor-management disputes to resolve the dispute:

- (1) The Act for Settlement of Labor-Management Disputes expressly provides that the arbitration decision rendered by the arbitration committee on labor-management disputes concerning adjustment matters shall be deemed as a contract or collective bargaining agreement between the parties to the dispute. As of 2024, 31 cases were submitted by one party for arbitration, of which 11 cases resulted in arbitration decisions. In another nine cases, the parties reached a settlement during the arbitration proceedings.
- (2) The government has also formulated the Implementation Guidelines of the Ministry of Labor to Encourage the Utilization of the Labor Dispute Arbitration Mechanism, the

Implementation Guidelines of the Ministry of Labor to Subsidize Administrative Agencies for Handling Labor Dispute Arbitration, and the Implementation Guidelines of the Ministry of Labor to Promote Labor Dispute Arbitration Business Subsidies, as to provide incentives for promoting the arbitration mechanism. By organizing related promotional training activities, it encourages parties to apply for arbitration and strengthen the overall efficiency of the labor dispute arbitration system, thereby fully protecting the labor rights and interests for workers to seek alternatives to strikes.

116. To improve the legal system of teachers' dispute rights in the Act for Settlement of Labor-Management Disputes and safeguard teachers' labor rights and interests, the following actions have been planned:

- (1) The Ministry shall produce and provide labor education materials explaining that teachers' right to strike does not conflict with students' right to education—rather it has a positive effect on improving the quality of education for students. By providing supplementary materials for teachers in high school and below, and by working with teachers' unions, the Ministry strengthens people's understanding of teachers' right to strike.
- (2) The government improved the “one party applies for arbitration” mechanism, strengthened the skills of education professionals of arbitration committees in county and city governments, collaborated with teachers' unions to publicize how teachers can fight for their rights through the arbitration mechanism if disputes arise with schools, and created a more convenient and comprehensive arbitration mechanism to help teachers' unions fight for teachers' labor rights and improve the school education environment.

Article 9 Social Security

Social Security System

117. Taiwan's social security system consists of social insurance, public assistance, and welfare services. Social insurance, with the exception of National Health Insurance (hereinafter referred to as “NHI”), is distributed in accordance with separate systems for different occupations. These systems include Labor Insurance, Military Personnel Insurance, Civil Servant and Teacher Insurance, Farmer Health Insurance, and National Pension Insurance. Public assistance provides subsidies for insurance premiums or related living subsidies to protect people's right to economic security.

Social Insurance System

118. Number of people insured under social insurance as of 2024: The number of people insured

under Labor Insurance totaled 10,479,398, the number insured under National Pension Insurance totaled 2,881,238, the number insured under Farmers' Health Insurance totaled 870,268, the number insured under Civil Servant and Teacher Insurance totaled 586,468, and the number insured under Military Personnel Insurance totaled 199,068. In addition, the population coverage rate of insured individuals aged 25 to 64 was 65.9% for those insured under Labor Insurance, 20.7% for those insured under National Pension Insurance, 4.1% for those insured under Civil Servant and Teacher Insurance, 2.5% for those insured under Farmers' Health Insurance, and 7.8% for those insured under Military Personnel Insurance (including those that had retired and collected related payments and were not enrolled under any insurance schemes).

119. The average monthly payment amount for old-age benefits under various social insurance schemes in 2024: NT\$18,660 under Civil Servant and Teacher Insurance; NT\$19,344 under Labor Insurance; and NT\$3,996 under National Pension Insurance. The average payment per person for old-age benefits under various social insurance schemes was: NT\$1,748,861 under Civil Servant and Teacher Insurance. For individuals with insurance premium payment periods beginning before the implementation of Labor Insurance, the average amount collected by each person under Labor Insurance was NT\$1,332,439.

National Pension Insurance

120. The National Pension Insurance was launched in 2008 and includes citizens over the age of 25 and under the age of 65 who were not enrolled in Military Personnel Insurance, Civil Servant and Teacher Insurance, Labor Insurance, or Farmer Health Insurance. The coverage rate is 100%. Considering that most participants in the National Pension Insurance do not have a fixed job income, the government provides at least 40% of the premium subsidies. For those with lower financial means, the premium subsidy ratio is increased (55% to 100%) to lighten the burden of paying premiums. As of December 2024, more than 2.88 million people were insured under National Pension Insurance (more than 1.45 million women; approximately 1.42 million men). As the insured can pay missed premiums within 10 years, premiums for the period that has not yet expired can still be paid in installments. The collection status of premiums for the 10-year expired period (premiums from 2008 to 2013) has been compiled. As of 2024, the cumulative collection rate reached 65% to 77%. As people who are 65 or older may apply for old-age annuities, they are more willing to pay the premiums, and the cumulative collection rate of insured persons aged 65 and above (people who have paid insurance) is nearly 90%, with 84% for men and 89.5% for women. During

the participation period in the National Pension Insurance, the insured person can enjoy five major benefits, including payments for childbirth, physical and mental disabilities, old age, survivor benefits, and funeral and interment allowance. Among them, the number of people receiving old-age pension benefits is the highest. The statistics of the number of old-age pension payments and gender of the National Pension Insurance from 2015 to 2024 are shown in Table 8.

Table 8 National Pension Insurance Payments to Senior Citizens by Number of Beneficiaries and Gender

Unit: persons

Category Year	No. of beneficiaries of the pension payment to senior people			No. of beneficiaries at minimum with guaranteed payment of the pension		
	Total	Female	Male	Total	Female	Male
2015	675,649	370,718	304,931	692,129	435,059	257,070
2016	791,022	435,718	355,304	652,187	411,268	240,919
2017	901,854	498,291	403,563	613,157	388,207	224,950
2018	1,007,715	558,162	449,553	574,008	364,436	209,572
2019	1,102,473	611,031	491,442	536,099	341,663	194,436
2020	1,189,171	660,619	528,552	498,971	319,355	179,616
2021	1,262,536	703,921	558,615	461,427	296,660	164,767
2022	1,334,542	748,725	585,817	421,325	272,516	148,809
2023	1,427,671	805,608	622,063	381,492	248,575	132,917
2024	1,500,537	849,766	650,771	344,177	225,727	118,450

Source: Ministry of Health and Welfare

Farmer Health Insurance

121. Farmers enrolled in the Farmer Health Insurance enjoy cash payments for maternity benefits, disability benefits, and funeral and interment allowance. As of April 2024, 899,428 people were enrolled in Farmer Health Insurance. A total of 182,315 cases were reviewed and approved for Farmer Health Insurance Program payments from 2020 to April 2024, amounting to more than NT\$34,599,200,000. Farmer Occupational Hazard Insurance was launched on November 1, 2018, and as of 2024, 338,412 people were insured under it. A total of 17,715 cases were reviewed and approved for Farmer Health Insurance Program payments from 2020 to April 2024, amounting to over NT\$376.38 million.

122. The Farmer Health Insurance Act does not specify coverage for pension payments. According to the Provisional Act Governing the Welfare Allowance for Elderly Farmers, the government

budget is used to distribute pension payments to elderly farmers. The payments are adjusted once every four years according to the growth rate of the government Consumer Price Index. Farmers who have been enrolled in the Farmers' Health Insurance Program for 15 years or longer may apply for NT\$8,110 per month. Those enrolled for less than 15 years may apply for NT\$4,055 per month. From 2020 to May 2024, a total of 2,740,795 people (1,106,096 men who accounted for 40.36% and 1,634,699 women who accounted for 59.64%) were granted the welfare allowance for elderly farmers.

Labor Insurance and Retirement

123. Labor Insurance has been available since 1950. Workers are required to enroll in the Labor Insurance scheme through their affiliated insured units, thereby becoming insured persons. The insurance premiums shall be calculated and paid by the worker, the employer, and the government in accordance with applicable regulations, providing income protection in the event of maternity, injury or sickness, disability, old age, or death. Employees of business entities with five or more workers are subject to mandatory enrollment in the Labor Insurance program. Employees of entities with four or fewer workers are eligible for voluntary enrollment, without distinction based on region, gender, disability status, or nationality. If not covered by labor insurance, individuals must enroll themselves in National Pension Insurance as required by the National Pension Act. As of 2024, there were a total of 10,479,398 people enrolled in the program, of which 5,283,318 were men and 5,196,080 were women; 9,813,204 were domestic workers and 666,194 were foreign workers; and the number included 228,655 persons with disabilities.
124. The Labor Pension Act (also known as the New Labor Pension system) was implemented on July 1, 2005, whereby employers shall, on a monthly basis, contribute an amount of no less than 6% of the employees' monthly wages to the employee's individual labor pension account, managed by the Bureau of Labor Insurance. The contributions can be accumulated over the years and will not be affected by job changes. As of 2024, the number of people participating in the new labor pension system totaled approximately 7.66 million (3.79 million men and 3.87 million women), and there were approximately 580,000 employers. The new pension receivables in December 2024 amounted to more than NT\$25,937,990,000.
125. The Labor Insurance Pension System was implemented in 2009. The pension payments are calculated based on the years of insurance coverage or the average monthly insured salary, whichever is more favorable to the insured, in order to ensure minimum basic coverage of NT\$3,000. Between 2020 and 2024, 680,541 people collected old-age pension benefits under

Labor Insurance. A total of 183,831 people collected amounts under NT\$15,000, accounting for 27.01%; 360,628 collected amounts between NT\$15,001 and NT\$25,000, accounting for 52.99%; 111,156 collected amounts between NT\$25,001 and NT\$35,000 which accounted for 16.33%; 24,926 collected amounts over NT\$35,001 which accounted for 3.66%.

Protection for Workers against Occupational Accidents

126. The Labor Occupational Accident Insurance and Protection Act came into effect on May 1, 2022. The law expanded the scope of insurance, enhanced benefit protection rights, and integrated occupational accident prevention and rehabilitation services. If an insured person under the Labor Occupational Accident Insurance suffers an occupational injury or disease, he or she may apply for occupational injury insurance benefits such as medical treatment, injury or disease, disability, or death. From 2020 to 2024, a total of 316,500 people applied for the scheme, including 305,356 Taiwanese workers and 11,144 migrant workers. Of these, 303,856 applications were filed for sickness benefits, 9,805 applications were filed for disability benefits, and 2,839 applications were filed for survivors' benefits. Between 2020 and 2024, 453 people collected occupational accident disability annuity payments. A total of 170 people collected amounts under NT\$15,000, accounting for 37.53%; 173 collected amounts between NT\$15,001 and NT\$25,000 which accounted for 38.19%; 110 collected amounts over NT\$25,001 which accounted for 24.28%. Lump-sum disability benefits are paid according to 15 different levels of disability. Eligible applicants receive a lump-sum payment of between 45 and 1,800 days according to their level of disability. From 2020 to 2024, 9,399 lump-sum occupational disability payment applications were filed. The average amount collected by level 1 applicants was NT\$1,086,144; the average amount collected by level 15 applicants was NT\$52,393; the level with the highest collection ratio was level 11 which accounted for 22.2% and the average amount collected was NT\$248,573.
127. The Act for Protecting Worker of Occupational Accidents stipulates that workers, whether enrolled in labor insurance or not, can apply for occupational disease living allowance, disability living allowance, vocational training living allowance, device allowance, nursing allowance, and family allowance. In addition, if a person not enrolled in the labor insurance dies or becomes disabled due to an occupational accident and the degree of disability reaches the items specified in the 1st to 10th levels of the Attachment of the Labor Insurance Disability Benefit Payment Standards, and does not receive full compensation from the employer, he or she shall be eligible for death benefits or disability benefits. The Labor Occupational Accident Insurance and Protection Act came into effect on May 1, 2022. The

Act integrates the relevant allowances and subsidies of the Act for Protecting Worker of Occupational Accidents. The relevant occupational disease and disability living allowances have been incorporated into the relevant annuity payments and related subsidies of the Act, and the payments have been increased. Those who are enrolled in occupational accident insurance are provided with device allowances. Between 2020 and 2024, 11,268 workers received occupational accident benefits in accordance with the Act for Worker Protection of Occupational Accidents (83.23% of recipients were men and 16.57% were women). The total value of benefits amounted to approximately NT\$1,133,420,000 (83.23% of recipients were men and 16.77% were women). In addition, from the implementation of the Act for Protecting Worker of Occupational Accidents to 2024, a total of 1,317 workers (59.23% males and 40.77% females) applied for device allowances in accordance with the Act, with a total allowance amount of approximately NT\$12.06 million (65.67% were men and 34.33% were women). Between 2022 and 2024, 14,275 workers received occupational accident benefits in accordance with the Labor Occupational Accident Insurance and Protection Act (60% of recipients were men and 40% were women). The total value of benefits amounted to approximately NT\$444,200,000 (81% of recipients were men and 19% were women). Between 2020 and 2024, the Bureau of Labor Insurance approved 51 cash payment claims for occupational illness related to work stress.

Insurance, Retirement, and Compensation for Surviving Dependents of Civil Servants and Staff Members of Public and Private Schools

128. The Civil Servant and Teacher Insurance Act was promulgated in 1958. All paid full-time employees and civil servants in government organizations, as well as full-time teachers and staff in public and private schools, are eligible for enrollment. As of 2024, 586,486 individuals were enrolled under the Civil Servant and Teacher Insurance. According to the stipulations of the Civil Servant and Teacher Insurance Act, old-age benefits will be given in one lump sum to those who retire in accordance with the law, are laid off with severance pay, or have paid the insurance premium for 15 years and withdraw from the insurance at the age of 55. For each year that the premium was paid, 1.2 months of insurance pay will be paid, with the maximum being 42 months. For retirees with preferential interest deposits, however, the maximum is 36 months. Between 2020 and 2024, 67,103 claims were filed for lump-sum old-age benefits by people enrolled in Civil Servant and Teacher Insurance (37,202 claimants were men, accounting for 55%, and 29,901 claimants were women, accounting for 45%). Men collected an average of NT\$1,643,814 and women collected an average of

NT\$1,624,999. In addition, the individual pension account system for civil servants and teachers who were appointed for the first time after July 1, 2023, is provided with a two-tier annuity. This type of insured person is eligible for the annuity system of the Civil Servant and Teacher Insurance, and those with more than 15 years of insurance enrollment will be given old-age annuity benefits.

129. According to the Civil Service Retirement, Severance, and Survivor Relief Act and the Act Governing Retirement, Severance, and Bereavement Compensation for Teaching and Other Staff Members of Public Schools, the payment of retirement and survivor relief shall be disbursed by the Public Service Pension Fund jointly funded by contributions from the government, civil servants, and staff members of public schools. Retirement payments for civil servants and staff members of public schools are calculated based on the average salary amount. Starting from July 1, 2018, the average salary amount in the 5 years prior to retirement is being gradually adjusted to include the average salary amount in the 15 years prior to retirement. In addition, the maximum retirement income replacement rate is set to be adjusted over 10.5 years from 75% of twice the base (or seniority) salary to 60% (based on 35 years of service). In line with Taiwan's overall pension system reform policy, a sustainable pension system has been established and the Act Governing Retirement, Severance, and Bereavement Compensation Under the Individual Account System for the Teaching and Other Staff of Public Educational Institutions was formulated and promulgated on July 1, 2023. Public school teachers and staff who have taken office after July 1, 2023 shall be eligible for the "defined contribution" pension system and individual pension accounts. Government and teaching and other staff will jointly pay pension savings to their individual pension accounts to accumulate investment income for future pension benefits. In addition, for civil servants who first take office after July 1, 2023, the pension payment system will be changed to a fixed contribution system in accordance with the Act Governing Retirement, Severance, and Bereavement Compensation Under the Individual Account System for Civil Servants. An individual pension account will be established. Civil servants and the government will jointly pay retirement and compensation savings to the civil servants' individual pension accounts on a monthly basis for investment income, which will be used for future pension payments. Under this system, the total pension payment is the accumulated amount of contributions and principal and interest of the individual pension account.
130. Beneficiaries of civil servants and beneficiaries of public school staff members can choose to receive one-time lump sum payments or annuities. Beneficiaries of employees who die while

performing official duties are eligible for a lump-sum compensation payment and monthly bereavement compensation ranging from 120 to 240 months' salary. Although civil servants or teachers newly appointed after July 1, 2023, are eligible for the civil service pension system based on their personal accounts, the types and calculation standards of compensation for beneficiaries of civil servants or teachers who died during active service will remain the same, regardless of whether they are eligible for the Civil Servants' Retirement, Severance, and Survivor Relief Act; the Civil Servants' Individual Pension Account of Retirement, Severance and Survivor Relief Act; the Act Governing Retirement, Severance, and Bereavement Compensation Under the Individual Account System for Public Functionaries; or the Act Governing Retirement, Severance, and Bereavement Compensation Under the Individual Account System for the Teaching and Other Staff of Public Educational Institutions.

131. According to relevant regulations in the Act Governing the Retirement, Bereavement Compensation, Discharge with Severance Pay Benefits for the Teaching and Other Staff of School Legal Persons and their Respective Private School(s), all private schools and staff members, respectively, must contribute to the ROC Private School Staff Retirement and Bereavement Compensation Fund for pensions, as well as accident, bereavement, and severance pay. Compensation payouts for staff members of private schools are divided into an old system and a new system. Payments to a staff member for past employment under the old system are made from the original private school retirement and bereavement compensation fund. Under the new system, payments are made from the cumulative principal and interest paid into the staff member's individual Retirement and Compensation Fund account by the Fund Management Committee. For staff members of private schools who die while performing official duties, an additional 25% to 50% in compensation is paid as a lump sum, the amount of which depends on the severity of the accident.

Insurance and compensation for high-risk personnel such as police and firefighters

132. To provide greater medical support for high-risk public servants such as police officers and firefighters, the Executive Yuan launched the Medical Care Implementation Plan for Police Officers, Firefighters, Coast Guard, Immigration Officers, and Aircrew in May 2019. Under this program, both active and retired personnel from police, fire service, coast guard, immigration, and airborne units are eligible for full government subsidies when receiving treatment at 64 designated medical institutions across the country. These include hospitals under the Ministry of Health and Welfare, military hospitals, and veterans' hospitals. Among them, 32 military and veterans' hospitals also waive registration fees, and offer preferential

rates for health checkups and inpatient care. As of 2024, the program has supported 793,567 visits by eligible personnel.

133. In recent years, care-related regulations have been progressively amended, and a series of preferential measures have been implemented to improve the welfare of police personnel. These measures include relaxing the criteria for recognizing line-of-duty death, introducing medical care provisions for officers who become disabled in the line of duty, increasing subsidies for long-term care placement, and providing child-rearing allowances for children of deceased or disabled officers, as well as compensation for work-related injuries or fatalities. Additional initiatives include the promotion of customized health check-up programs, the launch of self-funded group accident insurance plans, and the establishment of a public welfare trust fund dedicated to police medical care and support. These efforts reflect a sustained commitment to strengthening the overall care and support system for police officers.
134. To enhance the safety and health protection of firefighters while performing their duties, the National Fire Agency of the Ministry of the Interior proposed to add Chapter 3-1, “Safety and Health Protection for Fire Fighters”, to the Fire Services Act, aiming to build a comprehensive safety and health system for firefighting work. The amendment was promulgated on November 29, 2024, and the implementation date will be determined by the Executive Yuan. Insurance and relief for firefighters are processed in accordance with relevant laws and regulations.

Military Personnel Discharge, Insurance, and Compensation for Surviving Dependents

135. According to the Act of Military Service for Officers and Non-commissioned Officers of the Armed Forces, government and military personnel must contribute to a fund for retirement and bereavement compensation. A maximum retirement income replacement rate of 55% for years of service is set for retired military personnel who have served for at least 20 years; 2% is added for each additional year of service. Officers and non-commissioned officers may be eligible for 90% or 95% of the salary of those currently serving in the same rank. Discharged personnel may receive retirement severance pay and, except for those with a retirement severance pay of under NT\$38,990 who may receive the original amount, all other personnel, regardless of rank, shall have the sum of their original preferential interest, monthly pension, and monthly allowance calculated based on the 55% pension payment starting rate plus the 2% annual pension increase rate, which is used to calculate the baseline difference. This will be gradually reduced on a yearly basis over a ten-year period.

136. When an officer or soldier is injured or killed, compensation will be provided according to the military pension system. The calculation example is as follows: 1. Those who died in the line of duty: A lump sum pension and annual compensation will be issued, with the minimum lump sum pension being NT\$933,188; The minimum annual compensation is NT\$213,300 (NT\$17,775 per month on average), and the total amount that can be received in the first year is NT\$1,146,488, which serves to maintain the basic living needs of the bereaved family. 2. Persons who suffer from a disability due to work: A disability pension is paid annually for life, with a minimum standard of NT\$170,640 (NT\$14,220 per month on average), which serves to maintain the basic living needs of disabled officers and soldiers.
137. Unemployed dependents of deceased veterans, surviving dependents of military personnel who received military training or died in the line of duty, and surviving dependents of Anti-Communist Hero certificate holders, are entitled to benefits including emergency relief, allowances for Taiwan's three major festivals, condolence payments for funerals, condolence payments for surviving dependents, condolence payments in case of exceptional accidents, funeral allowances, and full National Health Insurance premium subsidies. In addition, there are allowances for Taiwan's three major festivals and lunch support during holidays and summer and winter vacations for the children of veterans who have lost their parents, as well as children of veterans (and their surviving dependents) determined to be living in poor conditions and who are attending elementary school or junior high.

Pension Reform for Civil Servants, Staff Members of Public Schools, and Military Personnel

138. Taiwan's pension system faces numerous challenges, including changes in the population structure (an aging population and a low birthrate), as well as unreasonable elements in the current system (low insurance premiums, insufficient allocation, and excessively high-income replacement rates). These issues cause severe imbalances in certain pension and insurance funds. The government actively promotes pension reforms and completed amendments to the Act Governing the Payment of Compensation to Surviving Dependents of Public Functionaries, the Act Governing Retirement, Severance, and Bereavement Compensation for Teaching and Other Staff Members of Public Schools, and the Act of Military Service for Officers and Non-commissioned Officers of the Armed Forces. Since July 1, 2018, all civil servants, staff members of public schools, and military personnel have been enrolled in the new system to delay the depletion of related retirement and bereavement compensation funds. In addition, the Personal Account System for New Civil Servants was implemented in 2023. It is applicable to civil servants who are first appointed after July 1,

2023. The monthly contributions jointly made by civil servants and the government, as well as the voluntary additional contributions made by civil servants, will be deposited into the civil servants' personal retirement fund accounts as a reserve for the payment of retirement benefits.

Employment Insurance

139. The Employment Insurance system was launched in 2003 to provide workers with basic living allowances during periods of unemployment and vocational training. The system provides unemployment benefits, vocational training living allowances, early reemployment incentives, parental leave allowances, and National Health Insurance premium subsidies for unemployed insured persons and dependents enrolled with the insured person. Under the Employment Insurance Act, all employed workers must be enrolled. As of 2024, 7,404,921 people were covered by employment insurance. When such people face unemployment, they are eligible for employment consultation, vocational training, and employment promotion programs. Unemployment benefits were paid in 2,082,441 cases in accordance with the Employment Insurance Act from 2020 to 2024, and the amount totaled NT\$50,249,502,788. Early reemployment incentives were paid in 166,177 cases, and the amount totaled NT\$8,743,735,380. Vocational training living allowances were paid in 124,231 cases, and the amount totaled NT\$2,957,973,418. National Health Insurance premium subsidies for unemployed insured persons and dependents enrolled with the insured person were paid in 3,172,045 cases, and the amount totaled NT\$2,537,785,903.

Other Insurance

140. Microinsurance provides basic insurance protection for the economically disadvantaged or those with special status in order to fill the gaps left by the social insurance and social assistance mechanisms. As of 2024, approximately 1,889,214 people were insured (939,583 women and 949,631 men). Of these, 34.3% were low-income and medium-to-low-income households, while indigenous people and the disabled accounted for 25.1% and 24.6%, respectively.

141. As of 2024, there were 1,984,758 in-force commercial annuity insurance contracts and 1,157,389 in-force contracts for long-term care insurance. In addition, when a distant water fishing vessel operator employs migrant fishers overseas, the operator is required to insure migrant fishers with accident, medical, and life insurance. As of 2024, 18,555 migrant fishers were employed and insured by operators in accordance with regulations.

National Health Insurance program

142. NHI is compulsory social insurance that provides medical services and promotes the health of all nationals. Illness, injury, and maternity benefits are provided in accordance with the provisions of the National Health Insurance Act. In 2024, the enrollment rate reached 99.9% of the eligible population (most of those not enrolled are people who are long-term overseas residents or who have household registration but whose whereabouts are unknown). Premiums are shared by the beneficiary, employers, and the government. From 2020 to 2024, the government subsidized the enrollment of people from disadvantaged groups, totaling NT\$163.1 billion and benefiting 3.77 million people. Annual subsidies totaled approximately NT\$32.6 billion.
143. When the NHI program was launched, it implemented a lockout system for those who failed to pay their insurance premiums to ensure the collection of insurance premiums and maintain financial stability. NHI implemented four measures to gradually disconnect the overdue NHI insurance premiums of disadvantaged people from their right to medical care. After the implementation of the Disconnection of Overdue NHI Insurance Premiums and the Right to Medical Care (Full Unlock) Project on June 7, 2016, the number of people with locked cards was reduced from a peak number of 693,000 to zero people who are unable to make payments.
144. Foreign nationals and people from mainland China, Hong Kong, and Macao who hold Alien Resident Certificates must be enrolled in the NHI beginning the day they have resided in Taiwan for six months, except for employees with a certain employer who participate in NHI from the date of employment and newborns born in Taiwan who participate in NHI from the date of birth. There were roughly 1.13 million foreign nationals and people from mainland China, Hong Kong, and Macao (including foreign spouses and spouses from mainland China, Hong Kong, and Macao) enrolled in NHI as of 2024. Of these, approximately 973,000 people were enrolled by their employer.
145. Protection for Migrants: Those who stay in Taiwan for a short period of time, such as for business, sightseeing, or further studies, but do not have Alien Resident Certificates in Taiwan, are not covered by NHI. Their medical needs can be protected by purchasing short-term commercial insurance.

Long-term Care

146. Taiwan's overall population is aging rapidly. To develop a comprehensive long-term care system, the Long-Term Care Ten-year Plan 2.0 was implemented in January 2017 to provide a diverse range of continuous services for supporting family-based, home-based, community-

based, and residential care and build a community-based long-term care service system. In 2024, 253,724 new applications were filed for long-term care services, similar to 256,499 in the same period of 2023. Long-term care benefits assisted 558,071 people, of which 41.08% were male and 58.92% were female. Among them, 271,273 people had disability certificates and 286,798 people did not. Home care services were provided to 363,943 individuals. Residential institutions—including long-term care institutions, welfare institutions for the elderly, nursing homes, and veterans' homes—were used by 112,851 people. In 2024, 757,089 people used Long-term Care 2.0 services, and the coverage rate reached 84.86% (number of people receiving long-term care benefits + number of people using residential institutional services (including group homes) + number of elderly people with dementia but not disability and frailty) / estimated number of people in need of long-term care). The number of people served increased by 67,094 people from 689,995 people in the same period of 2023, which increased by approximately 9.72%.

147. In terms of family support, to reduce the burden of family care, the Long-Term Care Services Act clearly includes family caregivers and provides supportive service measures (such as respite care services) for family caregivers. In addition, family care specialists at family care locations provide family caregivers with convenient and professional case management, psychological counseling, support groups, and other support services. The Family Caregiver Hotline has been set up to provide real-time consultation and emotional support. In 2024, a total of 3,254,968 people were served. In 2024, respite care services were provided to 191,206 individuals, of whom approximately 60% were female and 40% male. Family caregivers who employ foreign caregivers or family caregivers of disabled persons are also eligible for family care service and have access to family care support services.

Social Aid and Allowances

148. Public assistance is provided in accordance with the Public Assistance Act. The Public Assistance Act specifies that low-income households and middle-to-low-income households shall be approved by the local government. The average divided monthly income among each person in these households must fall below the lowest living index (poverty line), and their total household assets must not exceed the amount stipulated by the central and municipal competent authorities in the year of application. The lowest living index, defined by the central and municipal competent authorities as 60% of the median rate of the expenditure per person in the past year in the household's local area, is shown in Table 9.

Table 9 Lowest Living Index Standard List of Amounts for Respective Areas

Unit: persons

Amounts involved in the lowest living index announced in respective areas		Upper limit of family assets	
Area	lowest living index	Property (deposits and investments)	lowest living index (land and houses)
Taiwan Province	NT\$15,515	NT\$95,000 per person per year	NT\$3.73 million
Taipei City	NT\$20,379	NT\$150,000 per person per year	NT\$7.95 million
New Taipei City	NT\$16,900	NT\$100,000 per person per year	NT\$4.5 million
Taoyuan City	NT\$16,768	NT\$95,000 per person per year	NT\$4.42 million
Taichung City	NT\$16,077	NT\$95,000 per person per year	NT\$3.73 million
Tainan City	NT\$15,515	NT\$95,000 per person per year	NT\$3.73 million
Kaohsiung City	NT\$16,040	NT\$95,000 per person per year	NT\$3.83 million
Fujian Province	NT\$14,341	NT\$400,000 per household (of four members) per year plus NT\$100,000 for each additional member (the fifth member and onward)	NT\$2.95 million

Source: Ministry of Health and Welfare and respective municipality governments

149. Low-income households and middle-to-low-income households are determined according to the overall status of the household. The population in a household that should be included in the calculation is based on the stipulations set forth in the Public Assistance Act. As of 2024, after non-qualifying low-income households were eliminated, a total of 11,171 households and 19,358 persons received assistance. The Public Assistance Act also stipulates that foreign spouses and mainland Chinese spouses without household registration in Taiwan, as well as individuals serving sentences, in detention, or in custody, shall be excluded from the calculation. In 2024, 2,165 persons were removed from the list of low-income or middle-to-low-income households because they were serving time in prison.
150. In addition to assisting low-income households and middle-to-low-income households, Taiwan provides other forms of public assistance and welfare benefits to specific categories of individuals who are economically disadvantaged, including elderly citizens living in poverty, people with disabilities, children, and youth. In 2023, 2.03 million people (double counting eliminated) received government assistance, accounting for a coverage rate of approximately 8.71%. Economically disadvantaged individuals are included in the current social welfare system. For those who do not quite meet the qualifications for assistance, the government works with the private sector to provide assistance as appropriate. In 2024, there were 21 national foundations, such as Tzu Chi and Dharma Drum Mountain, which helped

the government organize various emergency relief services, including visits, emotional support, placement services, and emergency aid.

151. Protection for families under special circumstances: Economically disadvantaged individuals, such as single parents, grandparents who take on parental responsibilities, unmarried mothers, victims of domestic violence, those with a spouse serving more than one year in prison, and those undergoing other major changes in circumstances within the prior three months are eligible for emergency relief assistance; livelihood, education, and nursery allowances for children; medical subsidies; litigation subsidies; and business startup loans. From 2020 to 2024, assistance for families experiencing hardship was provided to 89,303 families. Subsidies totaled more than NT\$2,285,520,000. They included 10,480 male beneficiaries and 78,823 female beneficiaries. The budget items and number of beneficiaries in each year are shown in Table 10.

Table 10 Assistance for Families Experiencing Hardship

Unit: Household/person/NTD

Year	No. of households	Amount of assistance						No. of beneficiaries (male)	No. of beneficiaries (female)
		Total	Emergency relief assistance	Medical subsidies	Litigation subsidies	Child livelihood allowance	Child nursery allowance		
2020	19,273	460,653,706	181,605,784	1,072,812	2,407,000	274,492,336	1,075,774	2,263	17,010
2021	18,424	445,164,815	167,965,949	623,883	1,758,000	273,931,951	885,032	2,156	16,268
2022	17,225	449,257,857	149,882,474	879,706	2,110,000	295,328,757	1,056,920	2,058	15,167
2023	17,439	464,504,731	153,089,186	778,238	2,150,000	307,361,954	1,125,353	2,012	15,427
2024	16,942	465,944,652	145,458,982	1,691,684	2,120,000	315,560,256	1,113,730	1,991	14,951
Total	89,303	2,285,525,761	798,002,375	5,046,323	10,545,000	1,466,675,254	5,256,809	10,480	78,823

Source: Ministry of Health and Welfare

152. Protection for economically disadvantaged senior citizens aged 65 or above:

- (1) Living allowance for mid- or low-income senior citizens: To protect the economic security of the mid- or low-income senior citizens and maintain their basic living, they are provided with living allowances of NT\$4,164 or NT\$8,329 each month depending on the economic situation of their family. The amount is adjusted with the Consumer Price Index every four years. Between 2020 and 2024, a total of 987,250 beneficiaries received subsidies; 47% of the recipients were male and 53% were female.

(2) Subsidies for National Health Insurance premiums: See Note 239(4) of this report.

153. Related subsidies and benefits for people with disabilities:

- (1) Social security subsidies: People with disabilities who are enrolled in National Health Insurance, Civil Servant and Teacher Insurance, Labor Insurance, Farmer Health Insurance, Insurance for Military Personnel, or Retiree Insurance will receive full, half, or quarter insurance premium subsidies, according to their degree of disability. See Note 239(3) of this report for information on subsidies for National Health Insurance.
- (2) Subsidies for the cost of assistive devices for people with disabilities: The Regulations for Subsidizing Assistive Devices for People with Disabilities and the Benchmark Table for Subsidizing Assistive Devices for People with Disabilities were revised and promulgated on October 20, 2022, and came into effect on January 1, 2023. The number of assistive device subsidy items increased from 172 to 242 to assist persons with disabilities to improve or maintain their physical functions and participate in activities. From 2020 to 2024, subsidies for assistive devices for people with disabilities were provided in 302,530 cases and totaled more than NT\$2,942,910,000.
- (3) Disability living allowances: Persons with disabilities who do not accept sponsored placement by the government receive living allowances of NT\$4,049, NT\$5,437, or NT\$9,485, depending on the degree of disability and their family economic condition. The amount of living subsidies is regularly adjusted in accordance with the Consumer Price Index to provide reasonable basic and adequate care for people with disabilities. Living allowances for people with disabilities were provided in 20,725,271 cases from 2020 to 2024 and subsidies totaled more than NT\$111,695,180,000. Male beneficiaries received allowances in 12,518,297 cases, accounting for 60.4%, and female beneficiaries received allowances in 8,206,974 cases, accounting for 39.6%.
- (4) Subsidies for day care and residential care of persons with disabilities: For persons with disabilities who are evaluated by the government and referred to social welfare institutions through placement, mental rehabilitation institutions, nursing homes, veterans homes of the Veterans Affairs Council, or community housing for placement, except those who are current low-income households on full-amount support from the government, the benchmark subsidies are varied values from 25% to 85% of the fee collection criteria at each institution according to their age, number of persons involved in the placement, and family economic condition. From 2020 to 2024, subsidies for daycare costs and residence-based care for people with disabilities were provided in 2,925,384 cases, and subsidies

totaled more than NT\$46,190,740,000.

154. Veterans: For those with veteran eligibility and who meet applicable requirements, their schooling, employment, home care, and medical care, among other rights, are protected by the ROC Veterans Assistance Act. There were 310,799 qualifying veterans as of 2024 (15,907 of whom were female). Of those applying for home care (including veterans disabled in the line of duty or war), 3,844 needed regular care, 2,634 had lost the ability to care for themselves, and 498 had dementia. They were placed at veterans' homes in their respective areas, referred to local long-term care centers, or assisted with applying for in-home care. Persons with mental disorders were referred to the veterans' health care system for therapy and rehabilitation before being returned to their families and society.

Public Assistance for Minorities

155. According to the Ministry of Culture, people of Mongolian origin currently total 442 in 205 households in Taiwan, while people of Tibetan origin currently total 684 in 357 households. It works with social welfare resource networks and professional social workers to provide children education and disaster relief accounts for Tibetans living in Taiwan. It also provides Tibetans living in Taiwan and Tibetan refugees with care and provides disadvantaged Tibetan families with assistance and subsidies for living, education, medical services, employment, and emergency relief.
156. The Council of Indigenous Peoples Guidelines for Assistance in Providing Emergency Relief to Indigenous Peoples was established to help indigenous peoples that are affected by emergencies, crises, or disasters. Assistance is provided in the case of death, as well as for medical services, basic necessities, emergency disaster relief, and other special conditions approved on a case-by-case basis. 18,666 people were provided with assistance between 2020 and 2024. Indigenous benefits were provided to indigenous elders aged 55 to 64 who meet the requirements in Article 53 of the National Pension Act. In 2024, 530,016 people received benefits, with a total amount of NT\$2,152,133,604. From 2020 to 2024, a total of 208 claims were reviewed and approved for the Indigenous Peoples' Group Accident Insurance, with a total compensation amount of NT\$50.65 million.
157. The social welfare budget of the Ministry of Health and Welfare has increased from NT\$226.2 billion in 2020 to NT\$331.6 billion in 2024. However, due to the easing of the COVID-19 pandemic in 2024, the funding for pneumonia prevention and control was reduced, so the social welfare budget was lower than that of 2023. The social welfare budget and legally obligated expenditure of the Ministry of Health and Welfare between 2020 and 2024 are shown in Table 11.

Table 11 Social Welfare Budget and Legally Obligated Expenditures of the Ministry of Health and Welfare⁴

Unit: NT\$100 million; %

Year	Social welfare budget					Legally obligated expenditures	Ratio of obligated legal expenditures to social welfare budget
	Total	Social security	Social aid	Welfare service	Medical care		
2020	2,262	1,888	12	183	179	1,888	83.47
2021	2,430	2,016	11	224	179	2,005	82.51
2022	2,683	1,984	11	275	413	1,993	74.28
2023	3,612	2,156	12	353	1,091	1,924	53.27
2024	3,316	2,180	12	400	724	2,179	65.71

Source: Ministry of Health and Welfare

Article 10 Protection for the Family

Self-determination in Marriage

158. According to the Civil Code, an agreement to marry shall be made by the male and the female parties of their own accord. A marriage shall be effected in writing and requires the signatures of at least two witnesses and registration at the Household Administration Bureau. In addition, the Household Registration Act stipulates that both parties to a marriage registration are applicants. Therefore, the parties register their marriage at the household registration office based on their free will. Where a citizen marries foreign nationals from Southeast Asia or specific countries, according to the review mechanisms of the Ministry of Foreign Affairs, they must first complete legal marriage procedures at the original country and pass an interview by a R.O.C. foreign mission before presenting the marriage documents attested by

⁴ Obligated legal expenditure in this table can be further broken down as follows: (1) subsidies for the National Health Insurance premiums of fishermen and other groups; (2) subsidies for the National Health Insurance premiums of residents on offshore islands aged 65 or older; (3) the statutory minimum premium borne by the government on the National Health Insurance; (4) old age basic guaranteed pension payments; (5) disability basic guaranteed pension payments; (6) insufficient national pension amounts that the central government is responsible for; (7) National Health Insurance premiums and medical subsidies of low-income households; (8) living support and student living assistance for low-income households; (9) medical subsidies and nursing care assistance for low-income and lower-middle-income households; (10) medical care expenditure on statutory infectious diseases; (11) healthcare expenditure on Yusho disease; (12) subsidies for the National Health Insurance premiums of persons with moderate, severe, and extremely severe disabilities; (13) subsidies for the National Health Insurance premiums of old people aged 70 or above from lower-middle-income households; (14) subsidies available for the premium of National Health Insurance for children and teenagers from lower-middle-income households; (15) assistance for families in hardship; (16) living allowances for old people from lower-middle-income households; (17) living subsidies, day care, and residential care subsidies, and assistive devices subsidies for the disabled from lower-middle-income households; and (18) medical care subsidies for children under 3 years old.

the foreign mission to the domestic household registration authority to complete the marriage registration. Taiwanese and mainland Chinese citizens must first complete the marriage procedures in mainland China or overseas and pass an interview with the National Immigration Agency of the Ministry of the Interior. They can then return to Taiwan and visit the household registration office with marriage documents authenticated by the Straits Exchange Foundation or Taiwan's overseas missions to register their marriage. Refer to Notes 265, 273, and 274 of the fourth national report on the ICCPR and Note 155 to 161 of the Response to the Concluding Observations and Recommendations on the third national reports on the two covenants for laws for same-sex marriage rights and the elimination of discrimination.

159. In 2020, there were 121,702 marriages. These included 208 men between 15 and 18 years old, accounting for 0.17% of total marriages, and 968 women between 15 and 18 years old, accounting for 0.80% of total marriages. In 2024, 121,094 men and 124,218 women married. Of these, 232 were men between 15 and 18 years old, accounting for 0.19% of total marriages, and 942 were women between 15 and 18 years old, accounting for 0.76% of total marriages. These figures demonstrate that the percentage of marriages involving persons under the age of 18 remains low.
160. Given that the decision to marry involves a high degree of individual autonomy, the Immigration Act stipulates that international (cross-border) marriage matchmaking shall not be conducted as a business in Taiwan, nor may it involve contracts or remuneration. According to a 2023 survey of new immigrants, Taiwanese citizens who married a foreign spouse or a spouse from mainland China met through a variety of ways. Of these, 31.8% were introduced by relatives in the foreign country, 22.4% met through work, 16.9% were introduced by a Taiwanese colleague or friend, 17.6% used a local matchmaking service, and 11.1% met online or through other channels.
161. See Note 284 of the fourth national report on the ICCPR for information on the offshore marriage interviews of Taiwanese citizens and citizens of specific countries with immigration risks.

Protective System for Pregnant Women

162. For information on the prohibition of pregnancy discrimination and the rights of pregnant migrant workers, please see Notes 26 and 82 of this report.
163. Taiwan provides all pregnant women with comprehensive care services during their pregnancy.

- (1) Since July 1, 2021, pregnant women receive 14 prenatal checkups, three ultrasound screenings, one Group B Streptococcus screening, gestational diabetes screening, anemia screening, and two prenatal health education sessions during pregnancy. However, pregnant women with high-risk factors or medical conditions who seek medical services through the National Health Insurance program are not limited to 14 prenatal checkups. The average utilization rates for prenatal checkups in 2023 were all above 96.8%, with the utilization rate for at least one prenatal checkup being 98.7%. The Health Promotion Administration of the Ministry of Health and Welfare offers a subsidy of NT\$5,000 to pregnant women over 34 years old for prenatal genetic screening. The subsidy is also offered to high-risk pregnant women, including those who have a genetic disorder or a family history of genetic disorders or whose spouses do; those who have given birth to a baby with abnormalities; those who have a suspected chromosomal abnormality greater than 1/270 as determined by serum screening results; those whose fetus has possible abnormalities as detected by ultrasound; or those whose fetus is suspected of having a genetic disorder. Pregnant women from low-income households or areas with insufficient health care resources (such as remote areas, mountainous areas, and outlying islands) are eligible for an additional NT\$3,500 reduction in the amniocentesis fee.
 - (2) Pregnant foreign nationals with legal residency who are enrolled in National Health Insurance in Taiwan, regardless of employment status, enjoy the same benefits afforded to pregnant Taiwanese women. Pregnant foreign nationals who are not enrolled in NHI are eligible for prenatal checkup services if their spouse has R.O.C. nationality. Medical institutions will provide maternity care services for pregnant women who do not meet the above criteria on a user-pays basis.
164. Unmarried pregnant women in their second or third trimester are entitled to assistance available for families under special circumstances lasting up to two months after childbirth. This assistance includes emergency living allowances, living allowances for children, medical subsidies, and child nursery allowances. A total of 6,214 people met the requirements to receive these benefits between 2020 and 2024, including 1,714 in 2020, 1,413 in 2021, 1,102 in 2022, 1,038 in 2023, and 947 in 2024.
165. Tocolysis and time to recovery for female workers:
- (1) For pregnant female employees who have been diagnosed as requiring tocolysis leave, the period in which they receive treatment and recuperate shall be counted as sick leave.

However, the period of leave may not exceed a total of one year over the course of two years. When female employees request time off (leave) for tocolysis, employers may not refuse nor impose penalties, such as counting days missed as an absence from work that affects employee attendance bonuses or performance evaluations. The labor statistics website of Ministry of Labor has collected data on complaints regarding tycolysis.

- (2) The Civil Service Leave Regulations and the Employment Leave Regulations for Teachers stipulate that female civil servants and female teachers are entitled to take sick leave if they require pregnancy-related treatment or rest. They are afforded 28 days of sick leave per year/academic year and may take additional days off as paid personal leave. A woman who needs to take extended leave may do so if the head of her agency approves it. When civil servants or teachers apply for prenatal leave or other types of leave for pregnancy protection in accordance with regulations, government agencies/schools may not refuse their applications and may not permit such applications to affect their performance evaluations or impose other unfavorable penalties on them.

166. Maternity benefits: In order to prevent loss of income for insured women during maternity, female farmers, laborers, civil servants, teachers and staff of public and private schools, military personnel, and their spouses may apply for maternity benefits (including premature birth) in accordance with relevant regulations. From 2020 to December 2024, maternity benefits under Labor Insurance were approved and paid in 564,377 cases, amounting to approximately NT\$37,925,410,000. From 2020 to 2024, maternity benefits under Civil Servant and Teacher Insurance were approved and paid in 32,529 cases, totaling NT\$2,113,400,000. From 2020 to 2024, maternity benefits under the national defense budget were approved and paid in 13,734 cases, totaling NT\$693,910,000. From 2020 to November 2024, maternity benefits under the National Pension were approved and paid in 70,835 cases, amounting to approximately NT\$2,693,950,000. From 2020 to April 2024, maternity benefits under Farmer Health Insurance were approved and paid in 8,822 cases, totaling NT\$272,380,000.

Maternity Leave and Unpaid Parental Leave for Raising Children

167. The Gender Equality in Employment Act provides female employees and their spouses with seven days of paid pregnancy checkup, pregnancy checkup accompaniment, and paternity leave. The Act also requires employers to stop female employees from working and grant them a maternity leave before and after childbirth for a combined period of eight weeks. In the case of a miscarriage after being pregnant for more than three months, the female

employee shall be permitted to discontinue work and shall be granted a maternity leave of four weeks. In the case of a miscarriage after being pregnant for over two months and less than three months, the female employee shall be permitted to discontinue work and shall be granted a maternity leave of one week. In the case of a miscarriage after being pregnant for less than two months, the female employee shall be permitted to discontinue work and shall be granted a maternity leave of five days. Regarding the calculation of wages during maternity leave, for employees covered by the Labor Standards Act, a woman who is pregnant for more than three months and has been employed for more than six months will be paid regular wages during the period of suspension of work; if the period of service is less than six months, the wages will be reduced by half. If a worker does not take maternity leave due to miscarriage within three months of pregnancy and instead takes ordinary sick leave, the employer shall not disqualify her from the full attendance bonus for this reason. If the female worker is not eligible under the Labor Standards Act, the salary shall be processed in accordance with relevant regulations, or the provisions in the labor contract, according to the Gender Equality in Employment Act.

168. The Civil Service Leave Regulations, Employment Leave Regulations for Teachers, and the Regulations for Leave of Officers and Non-Commissioned Officers of the Armed Forces respectively stipulate that female civil servants, female teachers, and female military personnel who are pregnant may take eight days of prenatal leave (prenatal checkup leave). They may apply for this prenatal leave in separate applications, but any unused prenatal leave cannot be used after giving birth. After childbirth, a maternity leave (postpartum leave) of 42 days is granted; a woman who miscarries at or after 20 weeks of pregnancy is given 42 days of miscarriage leave; a woman who miscarries at or after 12 weeks, but less than 20 weeks into her pregnancy is given 21 days of miscarriage leave; and a woman who miscarries after less than 12 weeks is given 14 days of miscarriage leave. The regular salary is paid during each of the periods specified above. The law also entitles the respective spouses of the aforementioned female workers to seven days paid pregnancy checkup accompaniment and paternity leave.
169. When civil servants apply for prenatal leave, maternity leave, miscarriage leave, pregnancy checkup accompaniment, and paternity leave in accordance with regulations, government agencies may not refuse their applications and may not permit such applications to affect their performance evaluations or impose other unfavorable penalties on them. For civil servants on parental leave without pay, their year-end performance evaluation or additional

performance evaluation conducted in the year of leave without pay or reinstatement with pay will be conducted by the agency based on their work performance during the evaluation period, and they will not be treated unfavorably for taking parental leave without pay. In 2021, 1,537 civil servants who had taken parental leave were reinstated and received performance evaluations. Of these, 1,283 were rated “A”, accounting for 83.5%. In 2022, 1,853 civil servants who had taken parental leave were reinstated and received performance evaluations. Of these, 1,602 were rated “A”, accounting for 86.5%. Therefore, according to the performance evaluations of civil servants reinstated after parental leave without pay, more than 80% were rated as “Grade A”, which is higher than the 75% “Grade A” ratio of general civil servants, and there has been no adverse treatment.

170. From 2020 to 2024, 434,794 people applied for parental leave allowances under the Employment Insurance Act, including 73,994 men who accounted for 23.6%. They collected an average of NT\$21,747 per month for an average duration of 5.1 months. Women applicants totaled 332,161 and collected an average of NT\$20,814 per month for an average duration of 5.3 months. Total payment amounted to NT\$48,206,842,974. The Ministry of Labor increased salary subsidies by 20% with the public budget starting from July 1, 2021. It organized a trial flexible parental leave program in 2024. The male application rate has increased from 18.6% in 2020 to 27% in 2024. The Ministry of Labor will continuously review related measures such as parental leave allowances to encourage men to share the responsibility of raising children.
171. Of those applying for allowances during the period of parental leave in which their position is retained without pay, 256,613 people were working for employers with more than 30 employees, accounting for 59%, and 178,181 people working for employers with 29 employees or fewer, accounting for 41%. According to the statistics on applications filed in from July 2022 to June 2023, approximately 80.9% of applicants for unpaid parental leave were reinstated in their original units after the end of the unpaid parental leave. According to the Ministry of Labor's 2020 “Survey Report on Care for Reinstatement after Parental Leave”, the main reasons for not returning to the original workplace after the leave period expired were that 35.8% of women left the workplace voluntarily for family reasons, and 20.9% of men wanted to find a job with higher salary or promotion opportunities.
172. From 2020 to 2024, 27,405 people applied for parental leave allowances under the Civil Servant and Teacher Insurance, including 3,981 men who accounted for 14.5%. They collected an average of NT\$16,690 per month for an average duration of 4.91 months.

Women applicants totaled 23,424, accounting for 85.5%, and collected an average of NT\$16,366 per month for an average duration of 5.27 months. Total payment amounted to NT\$2,534,326,254. The reason for the difference in the proportion of men and women applying for parental leave may be that the current society and families are still stuck in the traditional division of roles when it comes to caring for family, with women bearing a heavier responsibility for childcare.

173. From 2020 to 2024, 3,070 men applied for subsidies under Military Personnel Insurance during the period of parental leave in which their position was retained without pay and collected an average of NT\$13,820 per month for an average duration of 4.67 months; 4,009 women applied and collected an average of NT\$10,770 per month for an average duration of 5.02 months. Total payment amounted to NT\$454,400,531.

Child Care System:

174. In 2024, 85.6% of enterprises with more than 250 employees set up childcare facilities or provided other childcare services, accounting for an increase of 1% from 2020. Among enterprises with more than 100 employees, 78.2% had set up childcare facilities or provided other childcare services, accounting for an increase of 9.8% from 2020, showing an upward trend. In order to encourage employers to set up childcare facilities or provide other childcare services, the Ministry of Labor provided 1,993 businesses with subsidies amounting to NT\$142.16 million from 2020 to 2024.
175. The supply of childcare services for children under 2 years old in Taiwan from 2020 to 2024 is shown in Table 12. There are 368 administrative districts in the country, including 119 districts in outlying islands and remote indigenous areas. In 2024, 22 administrative districts had 29 public childcare institutions to accommodate 385 children under the age of 2, and another four administrative districts had private daycare centers. There were 367 family childcare providers in 60 administrative districts to support 426 children under the age of 2. 54 administrative districts still did not have childcare resources. The central government continues to provide resources for local governments, requiring local governments to set up at least one publicly funded nonprofit nursery in any township, city, or district with more than 200 children under the age of 2, and to give priority to areas with large regional development gaps and insufficient resources to narrow the urban-rural gap. Taking into account the urban-rural gap, we respect the assessment and construction planned by local governments based on the birth rate, the number of people under the age of 2, the number of childcare needs, and childcare supply resources in the administrative area under their jurisdiction. In addition,

starting from January 1, 2020, the childcare subsidy will be extended to include children under 3 years old who continue with publicly funded nonprofit nurseries, contracted family childcare providers, or contracted private nurseries to allow parents sufficient time before their children go to kindergarten. It aims to seamlessly connect the childcare needs of parents of children aged 2 to 3 years old. The total amount of childcare subsidies by 2024 totaled more than NT\$28,122,320,000.

Table 12 Childcare Services for Children Under 2 Years Old in Taiwan

Unit: persons; %

Item Year	Total number of people under 2 years old	Childcare supply for children under two years old	Number of children under 2 years old in out- of-family childcare	Rate of children under 2 years old in out-of-family childcare	Number of beneficiaries for childcare subsidies
2020	334,680	100,013	50,737	15.16	116,518
2021	311,645	105,526	53,382	17.13	127,983
2022	290,548	108,763	57,748	19.88	134,751
2023	271,101	117,680	62,682	23.12	153,502
2024	269,099	125,007	72,062	26.78	170,690 (including 2 to 3 years old)

Source: Social and Family Affairs Administration, Ministry of Health and Welfare

176. With regard to the education and care of preschool children aged 2 to 6—in line with the Measures to Counter the Falling Fertility Rate, approved by the Executive Yuan in July 2018—strategies such as increasing affordable childcare slots, reducing educational expenses, and providing childcare subsidies have been implemented to alleviate the financial burden on parents. The central government has supported local governments in accelerating the expansion of public preschools and classes. As of 2024, a total of 3,699 new classes had been added, with approximately 265,000 public slots available. A quasi-public mechanism was established to allow qualified private preschools to sign cooperation agreements with the government. In 2024, 2,039 private preschools applied for quasi-public eligibility, providing over 244,000 slots and bringing the total number of affordable slots in public and quasi-public preschools to 509,000. Parents pay a maximum of NT\$3,000 per month, with additional discounts for subsequent children. Low-and middle-income families are exempt from fees. Parents who care for their children themselves or send them to private preschools receive a monthly childcare subsidy of NT\$5,000 for the first child and additional subsidies for subsequent children. These measures substantially reduce the burden on parents and expand

opportunities for children to start school earlier. In 2024, the kindergarten enrollment rate for children aged 2 to under 6 exceeded 83.1% (an increase of 23.1% from 2016); the enrollment rate for 2-year-olds reached 54.5% (an increase of 39.9% from 2016).

177. In 2024, 341 elementary schools in indigenous peoples' towns and cities had their own kindergartens, with a total of 305 kindergartens, accounting for 89.44% of the total. The Ministry of Education has implemented the National Support from Ages 0-6 policy starting from the 2021 academic year. Based on the principle that central government subsidies of the same nature cannot be applied for repeatedly, the Council of Indigenous Peoples will handle the subsidy tasks for indigenous children to attend kindergartens in response to the previous policy, and the subsidy will last until the 2020 academic year. For children aged 0 to 2, the Council of Indigenous Peoples supports the Pilot Program for Childcare Services for Indigenous Children Aged 0 to 2 of the Ministry of Health and Welfare. It also works with the community mutual aid education and childcare service centers for children aged 2 to 6 or tribal education and childcare service centers provided by the Ministry of Education to extend childcare services for children aged 0 to 2, providing integrated childcare services for Indigenous children aged 0 to 6.
178. Regarding the changes in fertility rate and childcare rate each year, having fewer children is a long-term trend faced by all countries in the world. The issue is diverse and there are many factors that affect the fertility rate. From the perspective of socioeconomic structure, these involve labor, education, and the economy. In Taiwan, the causes of the low fertility rate include late marriage and not getting married which affect the number of births, the delay in the childbearing age of women which affect the number of births, and the high childcare costs and difficulty for women to balance family and employment. The Executive Yuan approved the Response Plan for Taiwan's Declining Birth Rate (2018-2025), which integrates the resources of government institutions to achieve the goals of increasing the fertility rate, achieving gender equality, reducing the burden of childcare, and improving the quality of care for infants and young children. The Ministry of Health and Welfare supports the aforementioned plan and continues to provide child-rearing allowances, childcare subsidies, and expand childcare service resources. For the annual changes in the fertility rate, the number of people under the age of 2, and the rate of children under the age of 2 being sent to childcare, please refer to Note 175 of this report as shown in Table 12. Among them, the number and rate of children in out-of-family childcare continue to grow, which shows the effectiveness of the policy of expanding the capacity of affordable childcare and providing

childcare subsidies. Regarding the different subsidies received by parents based on their choices, the Ministry of Health and Welfare worked with the Executive Yuan to approve the Response Plan for Taiwan's Declining Birth Rate and implemented childcare subsidy measures on starting from August 1, 2018. It expanded child-rearing allowances for children under 2 years old and public and contracted childcare policies, and promoted them in parallel with at-home childcare or out-of-family childcare. Starting from August 2022, parents can receive monthly child-rearing allowances of NT\$5,000, and the subsidy amount will be increased for subsequent children to reduce the child-rearing burden on parents. Since 2018, the Ministry of Health and Welfare has used forward-looking infrastructure funding to subsidize local governments to inventory the space within their jurisdictions, build publicly funded nonprofit nurseries, and provide affordable childcare services. It also promotes contracted childcare services. Local governments sign partnership agreements with private nurseries and contracted family childcare providers that meet quality requirements, set a fee cap, and have the government assist parents in paying childcare fees, keeping childcare costs within 10% to 15% of the household disposable income. This was revised to 5% to 10% in 2024. Childcare subsidies and incentives will be used to encourage private nurseries and contracted family childcare providers to join contracted childcare services (with a signing rate of 90%), providing parents with public childcare services. As for private nurseries, since they have not signed partnership agreements with local governments and the prices are not controlled by the government, parents are eligible for child-rearing allowances. This measure is implemented to avoid creating an imbalance in the contracted childcare mechanism, which would make it impossible to provide affordable childcare services to the majority of parents.

Single Parenting and Grand Parenting

179. To help disadvantaged families, such as single-parent families and families with children raised by grandparents, the government provides various types of financial assistance to ease their childcare burdens and provide support services. Assistance includes living allowances for children and teenagers, as well as childcare, education, and medical subsidies. The government also actively encourages NGOs to provide community-based support services for disadvantaged families (Family Care Satellites). Between 2020 and 2024, a total of 97 implementation plans were subsidized, totaling NT\$534,234,833. Economically disadvantaged single-parent families were also provided with subsidies for tuition fees and miscellaneous school expenses, as well as for the temporary care of children under 12 years of age. Between 2020 and 2024, 738 single parents were given financial assistance worth a total of NT\$13,763,916.

Support for Children and Teenagers

180. Assistance and medical expense subsidies provided to support the life of children and teenagers between 2020 and 2024 are as follows:

- (1) Assistance provided to support the life of disadvantaged children and teenagers: If children or teenagers from lower-middle-income households encounter difficulties, fall pregnant or give birth, or are determined by the competent county or city authorities to be either incapable of supporting themselves, not living with someone who has parental authority, or living with someone who has parental authority but is incapable of fulfilling their responsibilities, monthly living assistance of between NT\$2,047 and NT\$2,479 was available from 2020 to 2023, and between NT\$2,197 and NT\$2,661 was available in 2024. Between 2020 and 2024, a total of NT\$11,828,560,000 was spent to benefit 5,569,480 people in total.
- (2) Subsidies available for the premium of National Health Insurance for children and teenagers from lower-middle-income households: To protect the right to medical care of children and juveniles, those from lower-middle-income households are entitled to subsidies for the monthly National Health Insurance premium. Between 2020 and 2024, a total of NT\$3,629,400,000 was spent to benefit 5,620,014 people in total.
- (3) Emergency assistance to support the life of disadvantaged children and teenagers: For families determined by social workers to be experiencing hardship and in need of support because one of the parents is unemployed, has been sentenced to prison, suffers from severe injury, disease, drug or alcohol addiction, or other special situations, subsidies of NT\$3,000 per month per person are available. While these are limited to six months in principle, up to 12 months of subsidies may be granted. From 2020 to 2024, the subsidies totaled approximately NT\$251.46 million for 86,704 people.

181. Helpless children: Guardians for children and youth without a competent guardian are selected according to the stipulations set forth in the Civil Code. Refer to Notes 295 to 297 of the fourth national report on the ICCPR for information on the placement of children in residential care facilities and foster families. The number of foster families has declined slightly year by year. The reason is that the children and juveniles placed in foster care are often protection cases with complex and diverse issues, which increases foster parents' pressure of providing care. In addition, changes in economic and social structures and the pursuit of independent life goals by young and middle-aged groups have affected their willingness to serve as foster families. In recent years, Taiwan's government has sought

funding to subsidize local governments to take stock of the needs of foster families and provide support service programs, including respite care, prompt consultation, home guidance, counseling, health checks, and professional training courses, to encourage foster families to continue their services. Therefore, the capacity of foster family services has increased, and by 2024, the number of placements was higher than that in 2020.

Social service supportive of families

182. For children and juveniles who suffer from abuse or neglect, the government exercises its power and intervenes to protect them. From 2020 to 2024, 466,147 cases were reported, and 256,073 effective reports were processed; 58,502 people were provided with assistance, and 136,014 people were transferred to other service providers. A total of 194,516 people were provided with assistance, including 85,876 males and 108,640 females. Following interventions, victims were provided with remedial family services, and 8,162 people were placed either with relatives, in foster care, or in institutions for protection.
183. For families with children under six years old who need parenting guidance, Taiwan leverages the resources of local governments and non-governmental organizations to provide home services and parenting courses and activities such as parenting demonstrations, meal preparation, housework guidance (environmental safety guidance), and parenting consultations. The services from 2020 to 2024 are shown in Table 13.

Table 13 Services of Childcare Guidance Service Program

Unit: households; %

Year	Total no. of households served	Vulnerable families		Families with first-time parents	
		No. of households	Ratio	No. of households	Ratio
2020	3,863	1,592	41.21	1,322	34.22
2021	4,032	1,810	44.89	1,354	33.58
2022	3,615	1,325	36.65	1,305	36.10
2023	3,388	1,468	43.33	1,332	39.32
2024	3,462	1,322	38.19	1,496	43.21

Source: Social and Family Affairs Administration, Ministry of Health and Welfare

Applicable Requirements on Protection against Child Labor

184. See Notes 300 to 304 of the fourth national report on the International Convention on Civil and Political Rights for reference.

Domestic Violence Prevention

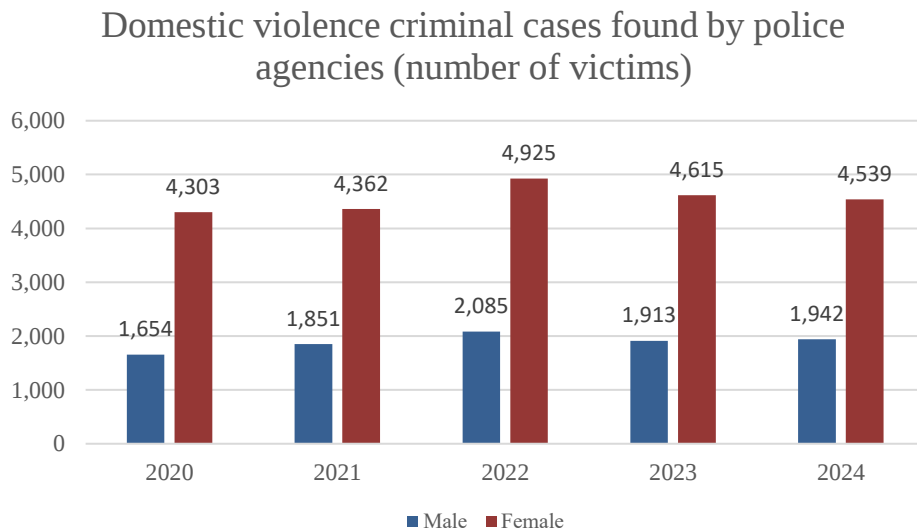
185. The government regularly compiles the number of victims of domestic violence criminal cases processed by police agencies. Police agencies accept and investigate these cases in accordance with the law. The data from 2020 to 2024 are shown in Table 14 and the attached figure.

Table 14 Number of Victims of Domestic Violence Criminal Cases Processed by Police Agencies

Unit: persons

Gender Year	Male	Female
2020	1,654	4,303
2021	1,851	4,362
2022	2,085	4,925
2023	1,913	4,615
2024	1,942	4,539
Total	9,445	22,744

Source: Ministry of the Interior



Source: Ministry of the Interior

186. From 2020 to 2024, the average number of people reported for domestic violence incidents was 120,640 per year. According to statistics, males accounted for 70.79% of perpetrators. Those aged 40 to 49 accounted for the highest proportion at 26.96%, followed by those aged 30 to 39, accounting for 23.18%. From 2020 to 2024, the court issued restraining orders for an average of 2,951 perpetrators each year. Of these, approximately 65.7% were ordered to undergo awareness training.

187. From 2020 to 2024, there were 9,014,330 instances in which victims of domestic violence were provided with assistance, amounting to NT\$5,465,240,000. During the same period, a total of 627,660 cases of domestic violence were reported by the responsible personnel and general public in accordance with the Domestic Violence Prevention Act. The cases reported were categorized as follows: 286,418 cases of intimate partner violence, 110,633 cases involving children and juveniles, 40,624 cases of abuse of senior citizens, and 189,985 cases of violence between family members. The statistics are shown in Tables 15 and 16.

Table 15 Victims in Reported Cases of Domestic Violence by Nationality and Status

Unit: persons; %

Item \ Nationality	Total	Taiwanese		China, Hong Kong, and Macao	Foreign	No nationality or unknown nationality
		Non-indigenous	Indigenous peoples			
Persons	627,660	571,521	33,231	4,957	6,783	11,168
Ratio	100.0	91.1	5.3	0.8	1.1	1.8

Source: Ministry of Health and Welfare

Table 16 Victims with Disabilities in Reported Cases of Domestic Violence

Unit: persons; %

Type of disability	Total	Mental	Physical	Intellectual	Hearing	Visual	Multiple	Others	Ratio among overall victims in reported cases of domestic violence
Persons	53,616	15,218	11,593	9,604	4,046	2,279	3,958	6,918	-
Ratio	100	28.4	21.6	17.9	7.6	4.2	7.4	12.9	8.5

Source: Ministry of Health and Welfare

188. The district courts processed a total of 159,530 new cases in accordance with the Domestic Violence Prevention Act between 2020 and 2024. They included 93,553 ordinary protection orders, temporary protection orders, and emergency protection orders. After a court receives a petition for an emergency protection order, it is required to issue the order within four hours according to the Domestic Violence Prevention Act. The protection orders were mostly issued to prohibit the alleged perpetrator from committing further acts of domestic violence. The Domestic Violence Prevention Act, revised and promulgated on December 6, 2023, added provisions regarding sexual image protection for victims of domestic violence.

Prevention against Sexual Exploitation Involving Children and Teenagers

189. The 2017 and 2018 amendments to the Child and Youth Sexual Exploitation Prevention Act came into effect on July 1, 2018. The amendments strengthen the legal status of child and juvenile victims, improve cyber crime prevention procedures, strengthen diverse treatment services for victims, expand the scope of individuals responsible for making reports, and increase criminal penalties for perpetrators. The Child and Youth Sexual Exploitation Prevention Act was amended in 2023 and 2024 to improve the protection services for victims of child and youth sexual images, stipulate a mechanism for removing sexual images, and require online platform operators to restrict browsing and remove related web pages of child and youth sexual images within 24 hours. They are also obliged to retain the criminal web pages for 180 days for investigation by prosecutors, police, and judicial authorities. In addition, the criminal liability of those who film, distribute, and possess child and youth sexual images is increased, and the proceeds of crime will be confiscated.
190. The Taiwan Network Information Center (TWNIC), a foundation supervised by the Ministry of Digital Affairs in accordance with the Foundations Act, has established a self-regulatory mechanism of DNS response policy zone (RPZ) to prevent domain name resolution for malicious or inappropriate domain names in order to serve its members. This mechanism can be activated upon a court ruling, decision, or an order issued by the regulatory authorities in accordance with the law. Therefore, if a website is implicated in child sexual exploitation or sexual abuse images, and the central or local competent regulatory authority notifies the internet access service providers (IASPs) in accordance with the law to stop access, TWNIC will coordinate with the IASPs that have joined the DNS RPZ to prevent the resolution of the domain name.
191. To prevent children from being exposed to internet content that is harmful to their physical and psychological development, the National Communications Commission, in accordance with Article 46 of the Protection of Children and Youth Welfare and Rights Act, and in conjunction with the Ministry of the Interior, the Ministry of Culture, the Ministry of Education, the Ministry of Digital Affairs, the Ministry of Health and Welfare, and other relevant government agencies commissioned civil society organizations to establish the Institute of Watch Internet Network (iWIN). Its primary function is to accept complaints pertaining to internet content that is harmful to the physical and psychological health of children and juveniles. For relevant statistics, please refer to Note 42 of the Concluding Observations and Recommendations on the third national report on the two covenants.

192. Between 2020 and 2024, 4,259 children and juveniles were rescued by police authorities. Taiwan has three halfway schools that offer placement to children who have been deemed by a court of law to have suffered sexual exploitation.

Care for the elderly

193. According to the Regulations for Reporting and Processing Cases of Elder Protection, when it is suspected that the life, body, health, or freedom of elderly persons has become endangered due to factors such as negligence, mistreatment, or desertion by their spouses, direct lineal descendants, or contractual caregivers; or when the elderly face difficulty or danger to due to non-support, the municipal or city or county government shall promptly handle the matter upon receiving a report. From 2020 to 2024, 102,654 cases were reported.

Care and Assistance Provided to Foreign Spouses

194. Spouses are divided into three categories: spouses with R.O.C. nationality, spouses from mainland China, Hong Kong, or Macao, and spouses with foreign nationality. From 2020 to 2024, 1,219,116 people registered to be married, including 1,143,361 R.O.C. citizens (93.79%), 27,123 spouses from Mainland China, Hong Kong, and Macao (2.22%), and 48,632 foreign spouses (3.99%). Foreign spouses included 18,639 males, accounting for 38.33%, and 29,993 females, accounting for 61.67%. The nationality of foreign spouses was divided into two categories: Southeast Asian and other regions. Among them, there were 5,232 males (16.52%) and 26,439 females (83.48%) from Southeast Asia. There were 13,407 males (79.05%) and 3,554 females (20.95%) from other regions.
195. From 2020 to 2024, 728,482 infants were born, including 690,976 born to mothers with R.O.C. citizenship (94.85%), 11,527 born to mothers from Mainland China, Hong Kong, and Macao (1.58%), and 25,979 born to mothers who are foreign spouses (3.57%).
196. The Committee for the Coordination of New Immigrant Affairs of the Executive Yuan regularly inspects the care service measures for new immigrants. As of 2024, local governments have established 41 new immigrant service centers. The New Immigrant Development Fund provides approximately NT\$370 million annually to help provide new immigrants and their children with care and assistance. From 2020 to 2024, the Fund provided subsidies totaling NT\$1,876,959,720 for projects to benefit new immigrants. These included 207 social security network service projects for new immigrants, which received NT\$193,392,563; 576 new immigrant family development, childcare, and cultural diversity promotion projects, which received NT\$417,562,095; 123 family service center projects, which received NT\$377,626,326; and 254 innovative services, talent training, and industrial

revitalization projects for new immigrants, which received NT\$888,378,736. During this period, subsidies were distributed as follows: NT\$1,024,021,040 (54.5%) to the central government; NT\$731,387,612 (39%) to local governments; and NT\$121,551,068 (6.5%) to civil society organizations. A breakdown of the beneficiaries of social welfare subsidies from the New Immigrant Development Fund for the years 2020 to 2024 is provided in Table 17.

Table 17 Beneficiaries of Social Welfare Subsidies from the New Immigrant Development Fund

Unit: participants; persons

Year \ Item	Personal safety protection	Assistance under special circumstances (no. of people)	Social aid	National Health Insurance subsidies
2020	69,092	376	161	26,469
2021	78,665	454	185	27,379
2022	78,159	526	98	27,609
2023	40,084	558	76	29,455
2024	74,503	384	57	30,369

Source: Ministry of the Interior

197. In terms of reproductive healthcare for foreign spouses, new immigrant foreign spouses receive assistance enrolling in National Health Insurance, are given comprehensive maternity care consultations, and are issued National Health Insurance cards. The fulfillment rates from 2019 to 2024 were, respectively, 90.9%, 98.2%, 96.2%, 98.1%, 99.8%, and 97.7%. In terms of prenatal medical subsidies for foreign spouses before their naturalization, subsidies totaling NT\$14,691,807 were granted to 26,347 cases from 2018 to 2024. Furthermore, there is a program for interpretation services available during childbirth and postnatal healthcare. In 2024, 17 counties and cities applied for subsidies of reproductive healthcare interpretation services from the New Immigrant Development Fund.

Prevention against Human Trafficking

198. See Notes 72 to 77 of the fourth national report on the International Convention on Civil and Political Rights for reference.

Article 11 Adequate Standard of Living

Improved Living Conditions

199. Table 18 shows the impact of government measures for the redistribution of household income between 2019 and 2023. Income inequality decreased by 1.37% in 2023.

Table 18 Impact of Government Measures for the Redistribution of Wealth and Income on Household Income

Unit: Fold(s)

Year	Household income quintile ratio without current transfers from government (1)	Redistributive effects of income			Quintile ratio of household disposable income (1)+(2)
		With current transfers from government (social welfare subsidies)	With current transfers to government (direct taxes and fees)	Total (2)	
2019	7.26	-1.02	-0.14	-1.16	6.10
2020	7.43	-1.16	-0.14	-1.30	6.13
2021	7.63	-1.34	-0.14	-1.48	6.15
2022	7.50	-1.19	-0.15	-1.34	6.15
2023	7.49	-1.22	-0.15	-1.37	6.12

Source: Directorate-General of Budget, Accounting and Statistics, Executive Yuan

200. In order to promote the sustainable development of national land, the Spatial Planning Act was promulgated and implemented in 2016. In accordance with the Act, the National Spatial Plan was announced and implemented in 2018, and municipal and county (city) spatial plans were announced and implemented in 2021. The functional zone maps will be announced later and the spatial planning system will be fully implemented. The National Spatial Plan is based on the principle that land use should account for environmental conservation, to establish a fair and efficient control mechanism. Natural conditions, water resources, and climate change shall be taken into consideration in spatial planning to establish the capacity to prevent disasters on land and facilitate emergency responses. To ensure food security, important agricultural production environments and facilities shall be safeguarded and fragmented development shall be avoided. When spatial planning involves indigenous people's land, the traditional cultures, territories, and knowledge of such people shall be respected and preserved, and mechanisms to help achieve mutual benefits and prosperity shall be established. Urban-rural development zones shall be guided toward compact development and placed under growth management to create suitable and harmonious living environments and efficient production environments, as well as to provide comprehensive supporting public facilities.

201. In response to climate change, the National Spatial Plan announced and implemented in 2018 formulated climate change adaptation strategies and national disaster prevention strategies in

Chapter 7. Regarding urban development, land use, and resource utilization in coastal areas, sea level rise and the possibility of tsunamis must be considered, necessary safety maintenance facilities and buffer zones must be set up, and the intensity of development and utilization must be reduced. In addition, relevant artificial facilities must be developed in a concentrated manner, coastal area adaptation plans must be accelerated, and overall prevention strategies for potential coastal disasters must be formulated to strengthen the safety of coastal cities and rural areas.

202. Taiwan's Nationally Determined Contribution (NDC) was updated at the end of 2022 to reduce national greenhouse gas emissions by $24\% \pm 1\%$ in 2030 compared to 2005 (base year) in accordance with the Glasgow Climate Pact adopted at the 26th United Nations Framework Convention on Climate Change (UNFCCC). On December 30, 2024, Taiwan put forth the Phase 3 Greenhouse Gas Periodic Regulatory Goals (draft), increasing the national greenhouse gas reduction target in 2030 to $28\% \pm 2\%$ compared to 2005 (base year). Public hearings will be held in accordance with the law to solicit opinions from all sectors, build consensus, and fulfill the common but differentiated international responsibilities of the UNFCCC.
203. The revised Climate Change Response Act was promulgated on February 15, 2023 to improve Taiwan's climate legal foundation, thereby responding to global climate change, establishing climate change adaptation strategies, reducing and managing greenhouse gas emissions, and strengthening intergenerational justice, environmental justice, and just transition so that the responsibilities of global environmental protection are shared and the nation's sustainable development is ensured. Based on the chapter on Climate Change Adaptation in the Climate Change Response Act, government agencies jointly developed the National Climate Change Adaptation Action Plan (2023-2026). It was approved by the Executive Yuan on October 4, 2023. It focuses on seven major areas, including life-sustaining infrastructure, water resources, land use, coastal and marine environment, energy supply and industry, agricultural production and biodiversity, and public health, as well as capacity building to ensure the safety of people's lives and safeguard Taiwan's sustainable development.
204. Enhancing women's awareness of equal rights to real estate inheritance: The Civil Code stipulates that people of all genders have inheritance rights. In addition to urging local governments to actively help promote gender equality awareness when accepting real estate inheritance registrations, the Ministry of the Interior also collaborates with relevant professional associations to promote the concept that both men and women have the right to

inherit real estate in order to eliminate gender discrimination.

205. Increasing rural women's participation in rural land decision-making: Since the majority of landowners in rural areas are male, the leaders and decision-makers of traditional rural affairs in Taiwan have nearly always been men. In order to implement gender equality and encourage rural women to participate in rural public affairs such as farmland rezoning and rural community land readjustment, the Ministry of the Interior has issued letters to local governments to actively promote and encourage participation by rural women in committees or associations related to farmland rezoning, demonstrate rural women's professionalism and leadership, and create gender-friendly rural areas. As of 2024, 34 farmland readjustment committees or associations have been set up, of which 33 have at least one female member, indicating that rural women are willing to actively, effectively, and directly participate in rural public life and decision-making, thus overcoming traditional gender roles. The Ministry of the Interior will continue to work with local governments to promote gender equality in rural areas, increase women's participation in farmland rezoning matters, and create a gender-friendly environment to increase women's participation in rural industries.
206. There is no gender restriction in the membership of farmers' associations. Any person who has farmland for actual agricultural production and is within the area of the association can join. The one-person-per-household legislation is intended to reduce the cost for all household members to join the association. If one person joins the household, the whole family enjoys the services of the farmers' association. Currently, the members of Taiwan's farmers' associations are still mostly men, but the Ministry of Agriculture has, for many years, actively communicated and improved relevant measures, such as actively enhancing the concept of gender equality among administrative personnel of farmers' associations. In recent years, the proportion of female members of farmers' associations has increased to 33.4%, female employees have increased to more than 60%, and female supervisors account for 53%. They are all involved in a variety of agricultural promotion work. In addition, the number of female secretaries-general of farmers' associations has increased to 68, accounting for 22.5%. This upward trend has enhanced the confidence of female members and their willingness to become decisionmakers.

Tax Waiver for the Disadvantaged

207. The Commodity Tax Act stipulates that rehabilitation buses and wheelchair accessible vehicles (also known as "welfare vehicles") purchased within a specific period shall be exempted from the commodity tax in order to improve care for the disadvantaged and

construct a barrier-free traffic environment.

208. The income tax system optimization plan was implemented in 2018, and the special deduction for persons with disabilities was increased from NT\$128,000 to NT\$200,000. To reflect increases in the consumer price index, the deduction amount was further adjusted upward in 2022 and 2024, respectively, to reduce the tax burden on persons with disabilities. In addition, a special deduction for long-term care was implemented in 2019. Taxpayers, their spouses, and dependents who meet the criteria specified by the Ministry of Health and Welfare may claim a special deduction of NT\$120,000 per person per year. This deduction was introduced to ease the tax burden on low- to lower-middle-income households caring for family members with disabilities. Households that meet income or tax rate criteria set forth in the Income Tax Act are not eligible for the deduction. Starting from 2024, housing rental expenses were reclassified as a special deduction instead of an itemized deduction, and the deduction limit for each applicant was increased to NT\$180,000. This deduction applies only to taxpayers who do not own their own homes in the R.O.C. and is not available to households that meet income or tax rate criteria set forth in the Income Tax Act, ensuring that it only benefits those who do not own their own homes and must pay rent.

Right to Adequate Food

209. The food self-sufficiency rate in 2023 was 30.3%, mainly due to the fact that agricultural products such as wheat, soybeans, and corn (feed) were imported in large quantities. The self-sufficiency rates for rice, vegetables, fruits, meat, and aquatic products were kept at 70.8% and above. The self-sufficiency rate for rice reached 97.7%. Nevertheless, approximately 140,000 tons of rice are imported each year, in accordance with our accession commitment to the World Trade Organization. With sufficient domestic supply and smooth imports, citizens have access to adequate food supply. Should there be inadequate supply of agricultural products in the event of a natural disaster, the government releases stock from warehouses or organizes emergency imports to maintain order in production and sales as well as stabilize prices so citizens can purchase food at reasonable prices. In addition, the government has streamlined transport and distribution processes to minimize the price gap between different levels of distribution, increase the income of farmers, and reduce cost for consumers.
210. The National Spatial Plan sets a target of 740,000 to 810,000 hectares for national farmland demand. According to the agricultural development zones (public review version) of each municipality and county or city government in 2023, the total area covers approximately 1.2

million hectares, of which approximately 770,000 hectares can be used for food production, which meets the target demand for total national farmland. Through measures such as conducting agricultural and farmland resource surveys, demarcating agricultural development zones, implementing land use controls, and introducing tiered management mechanisms and comprehensive plans for agricultural land use, the plan seeks to maintain—both qualitatively and quantitatively—adequate farmland for food production and prevent the loss of farmland resources. As of 2024, approximately 1,218 hectares of farmland had been confirmed contaminated. Remediation efforts have been completed for 1,210 hectares, while the remaining 8 hectares remain under active regulatory oversight. The Ministry will continue to ensure strict supervision and effective management to safeguard agricultural land and public health.

211. Local governments set up household goods and food banks in combination with private resources to provide food, sanitary products, daily necessities, and other material assistance to economically disadvantaged households. Lunch subsidies are provided for elementary and junior high school students from low- and lower-middle income households, as well as families that experience sudden changes to their circumstances as confirmed through home visits. A total of 381,238 lunch subsidies were provided in 2021, 367,154 in 2022, 344,049 in 2023, and 343,083 in 2024.

212. Prevent price manipulation of important daily necessities:

- (1) The Fair Trade Commission is responsible for enforcing the Fair Trade Act. Its legislative purpose is to respect market mechanisms and emphasize free market competition. It is not a price control authority. When the prices of important daily necessities fluctuate abnormally, the Fair Trade Commission actively investigates and deals with these fluctuations based on its authority and responsibilities to prevent businesses from engaging in illegal price collusion. During investigations, businesses are reminded to respect market mechanisms and not to raise prices in concert to take advantage of market conditions.
- (2) The Fair Trade Commission has taken specific actions, mainly including the continued operation of the Anti-Price Manipulation Task Force to monitor the market dynamics and market competition of important daily necessities. If any abnormal price increases are found, it will proactively initiate an investigation, issue press releases in a timely manner, provide correct information, lower public expectations, or clarify false information, participate in the operation of the Executive Yuan's Price Stabilization Task Force, and collaborate with the Ministry of Economic Affairs, Ministry of Agriculture, Ministry of

Justice, Ministry of the Interior, and other relevant government agencies to actively investigate and handle the matter. It jointly curbs illegal activities, actively investigates and deals with cases involving violations of the law, and implements immediate deterrence to stop illegal activities. If there is concrete evidence, severe punishment will be imposed in accordance with the provisions of the Fair Trade Act. If businesses raise prices in concert or engage in other acts that restrict competition, they will be fined between NT\$100,000 and NT\$50 million. In serious cases of concerted action, a fine of up to 10% of the illegal business's turnover in the previous fiscal year may be imposed. For industries with higher risks of violations, the Fair Trade Commission organizes communication meetings or seminars when necessary or sends letters to warn businesses in advance to encourage them to comply with the law, so as to prevent violations before they occur. It also proactively announces reporting hotlines to accept reports from the public. The Fair Trade Commission has set up a reporting hotline, and the public can also make reports via email.

- (3) The Fair Trade Commission continues to monitor market competition related to water, electricity, oil, natural gas, and agricultural, livestock, and fishery products. It also conducts inspections on businesses that deal in infant formula, fresh milk, flour, feed corn, white rice, fruits and vegetables, garlic, pork, chicken, eggs, fishery products, and chain restaurants since 2020.

213. To resolve the problem of illegal factories on farmland, the Factory Management Act divides them into three categories for comprehensive management and on-site guidance, which fosters environmental protection and isolation facilities of illegal factories on farmland, does not affect the food supply of farmland, and improves food security:

- (1) Existing factories with low-pollution or no pollution unregistered prior to May 19, 2016 will receive on-site assistance for improvements. The operator is required to submit management proposals and complete improvements to obtain a special factory registration.
- (2) Unregistered factories newly built after May 20, 2016 will have their electricity and water supply immediately suspended in accordance with laws, and the competent authorities for construction and land use will be notified to demolish the factories.
- (3) Existing factories with that are not designated as “low pollution” and unregistered prior to May 19, 2016 shall be provided with a deadline for the guidance period to help them transform, relocate, or close down.

214. To prevent arbitrary diverted use of farmland, which could damage its integrity and affect safe food production, the main measures taken are as follows:

- (1) Strengthen the review mechanism for agricultural corporate entities to take over arable land, ensure farmers' production and management rights, and assist in industrial upgrading through enterprises: Except for natural persons who are permitted to buy and sell arable land freely, only agricultural enterprises that operate capital-intensive or technology-intensive business categories and meet certain standards may take over arable land. The purpose is not only to protect the production and management rights of farmers, but also to assist agricultural industry upgrade with the support of enterprises and achieve sustainable development goals. For relevant applications, a system has been established so that the municipal and county/city governments will first check the integrity of the application cases and conduct on-site inspections. It then substantively reviews the agricultural management and utilization plans before the central agricultural authority conducts a comprehensive review. In addition, municipal and county/city governments must put under management and check the farmland with permission for takeover. If anyone changes the management and utilization plan without approval or leaves the farmland idle, they shall be punished according to regulations to ensure that it is maintained for agricultural development and use.
- (2) Strengthening the review mechanism for agricultural land changes to avoid fragmentation of agricultural land resources and affect the overall production environment: Since farmland is the basis of food production, in order to safeguard farmland resources and maintain an optimal agricultural production environment, agricultural land in specific agricultural areas must be placed under intensive management because they are good agricultural production areas. In principle, the use of land cannot be changed except for use in accordance with national defense or disaster prevention, plans approved by the Executive Yuan, public construction, public infrastructure established by government agencies, or facilities provided for public use. In addition, the change of agricultural land for solar power generation is limited to sites of more than two hectares. The review procedure for local development review cases of two hectares to 30 hectares requires the approval of the central agricultural authority, and stricter regulations are imposed to protect the agricultural production environment by strengthening the review mechanism and requirements.
- (3) Strengthening the mechanism for inspecting agricultural land violations and supervising inspection implementation by local governments: The Ministry supervises and assists local governments in strengthening agricultural land management and inspection operations, and

may impose fines, suspend water and electricity supply, close, enforce demolition, or take other measures to restore the land to its original state depending on the severity of the violation. These measures seek to implement the provisions on penalties for illegal use of agricultural land and curb and reduce attempts for non-agricultural use of agricultural land. In addition, when agricultural land that has been used in violation of regulations is transferred, it will not be eligible for tax exemptions and reductions. According to the Land Tax Act, it shall be subject to land value tax to uphold the policy for using agricultural land for agriculture.

Food Health and Safety Management

215. The Office of Food Safety of the Executive Yuan continues to operate and the Act Governing Food Safety and Sanitation was amended to improve food safety management. The government has implemented a wide range of measures, including a three-pronged policy on food additives, higher criminal penalties and fines, larger rewards for whistleblowers, a central reporting hotline, border controls, a three-tier quality control system for food safety, a food traceability system, new food labeling and nutrition labeling regulations, a food business registration system, enhanced regulations on the management of processing aids, penalties for spreading rumors or misinformation concerning food safety that could cause harm to the public or others, the Five-point Food Safety Policy 2.0, and recruitment of food safety volunteers. The Office of Food Safety has established special sections on government websites to prevent unwarranted rumors from spreading and continues to disseminate food safety information. To protect consumer rights, the Food Safety Protection Fund subsidizes consumer protection groups, providing attorney remuneration and relevant fees for consumer litigation arising from food safety incidents, thereby helping consumers obtain compensation.
216. To ensure consumer food safety and strengthen the management of veterinary drug use on livestock farms, a total of 155,235 samples were tested from 2020 to 2024, with an average compliance rate of 99.93%. In addition, to prevent counterfeit, banned, or other illegal veterinary drugs from entering the market, the government conducted 19,812 inspections of veterinary drug products during the same period, resulting in 184 violations that were penalized. Between 2020 and 2024, there were 500 cases of violations of the Act on Agro-pesticides Management, and 64.43 metric tons of illegal agro-pesticides and raw materials were seized.

Right to Use Water

217. The Water Act stipulates that the supply of water resources is prioritized for domestic and

public use, followed by agricultural use, and finally hydropower generation and industrial use. The Water Supply Act also states that water supply enterprises may not refuse requests for water supply from people in their service areas without a legitimate cause, in order to ensure that people can access water supply services provided by public and private enterprises. Taiwan's tap water coverage rate was 95.78% in 2024. The government invested NT\$14.322 billion from 2017 to 2024 to actively improve water supply services in areas without tap water.

218. To protect water resources, the government has designated 107 Water Quality and Quantity Protection Zones at the source and catchment area. Their total area is larger than one quarter of the entire nation. Factories, landfill sites, and incinerators, among other facilities that pollute water and undermine water supply quality and quantity, are prohibited in these areas and violators are punished in accordance with the law.
219. Taiwan has established a database with long-term tracking of changes in water quality. In 2023, the water quality monitoring and collection of various water bodies included 54 river basins, 52 reservoirs, and more than 460 regional groundwater monitoring wells. The monitoring results are regularly announced online (Environmental Water Quality Information: <https://wq.moenv.gov.tw/>); The Soil and Groundwater Pollution Remediation Act was enacted to ensure the sustainable use of soil and groundwater resources. The Water Pollution Control Act was enacted to prevent water pollution and ensure the cleanliness of water resources. Discharge water standards are set according to business processes and wastewater characteristics, with 82 water quality items for wastewater discharge control. All lead pipes in the tap water supply system have been removed, and lead content in tap water meets the drinking water quality standard (0.01 mg/L). The government has also announced that the lead content in tap materials must not exceed 0.25%, and the amount of lead dissolved must be below 5 ppb to ensure the supply of safe drinking water.

Right to Adequate Housing

220. The government strengthens the residential rental market, provides diverse residential assistance, and improves the quality of the living environment in accordance with the Housing Act and the Overall Housing Policy approved by the Executive Yuan. A housing and related financing plan for 2023 to 2026 is in place to provide adequate housing for all citizens. The total budget for the four-year plan is approximately NT\$167.6 billion. Governments at all levels work together to help citizens with less financial means choose suitable residences through purchase or lease based on their requirements and financial conditions. For low- and

lower-middle income families who do not own their own homes, the government provides subsidies for home mortgage interest to help them purchase houses. For lower-income families that do not own their own homes, we provide social housing for rent only and not for sale, subleasing management, and rent subsidies (including additional subsidies for single young people, newly married couples, families with young children/pregnancy, and the socioeconomically disadvantaged) to help them rent houses.

221. To define the minimum tolerable living needs under health and safety conditions as the minimum standards offered or guaranteed for people's residences, the government uses land administration data and house tax data to sort the average living area per person in the country, with 5% as the basic living standard for a single-person household (13.07 square meters). For households with 2 to 6 people, it references the area standards for the smallest bedroom, the smallest dining room, and the second smallest bathroom in the Japanese Architectural Design Data Collection to calculate the basic living standard standards for 2 to 6 people or more. It then sets and publishes the basic living standards in accordance with the Housing Act. The indicators include: (1) minimum living floor area per person; (2) key residential facilities and adequacy. In 2023 and 2024, local governments received subsidies under the Basic Housing Standards Program to conduct household inspections and provide guidance to residents. In 2023, 4,515 households did not meet basic standards; another 2,120 households were identified in 2024.
222. To increase the transparency of real estate information and make transaction information more timely and complete, the Real Estate Brokerage Management Act, the Equalization of Land Rights Act, and the Rental Housing Market Development and Regulation Act were revised and promulgated. The registered real estate transaction price information system undergoes continuous improvement. By 2024, a total of 5,469,106 transaction records were available for inquiry. In addition, government-assessed land values have been progressively adjusted each year to more closely reflect market values, imposing higher burdens on transactions for short-term land holdings.
223. Taiwan has implemented a real estate income tax system based on the actual transaction value of houses and land since January 1, 2016, and elevated it to the Tax on the Income Derived from Transactions of House and Land 2.0 on July 1, 2021. It extends the holding period for individuals to be subject to high tax rates for short-term real estate transactions, and sets different tax rates on profit-seeking enterprises based on the holding period similar to that for individuals. The tax revenue from the above tax system will be used for housing policies and

long-term care service expenditures, which will in turn help take care of vulnerable groups.

224. To encourage the effective use of houses and rationalize the tax burden on houses, the new House Tax 2.0 system (commonly known as House Hoarding Tax 2.0) was implemented on July 1, 2024. The vacant (idle) houses of people with several houses were registered nationwide, and the statutory tax rate was raised, ranging from 2% to 4.8%. The statutory tax rate for leasing and reporting rental income that meets the rental standard was reduced, ranging from 1.5% to 2.4%. It aims to apply a lighter tax on leasing to encourage the release of houses for rent and increase supply in the rental market. In addition, the new system stipulates that builders are eligible for a lower tax rate to newly built residential homes during the reasonable sales period (two years). For houses that are more than two years old, a higher tax rate (3.6% to 4.8%) will apply. Builders may adjust prices to accelerate sales based on market conditions as the holding tax burden will increase significantly. By stabilizing the housing market prices and increasing the amount of residential buildings, homebuyers will be able to buy good houses at reasonable prices.
225. Based on the disposable household income (median) and loan payment for residential housing (median) from 2020 to Q4 2024, the ratios in Q4 of each year were 36.81% in 2020, 37.83% in 2021, 40.25% in 2022, 42.66% in 2023, and 46.62% in 2024. The residential rent index in the Consumer Price Indices by Basic Group was 99.50 in 2020, 100.50 in 2021, 102.73 in 2022, 104.91 in 2023, and 107.65 in 2024. In addition, the Rental Housing Market Development and Regulation Act and the Mandatory Provisions to be Included in and Prohibitory Provisions of the Standard Form Rental Housing Contract clearly stipulate the legal grounds for early termination of rental contracts to protect the rights and interests of tenants.

Housing Rights of Minorities

226. The Regulations on Design Standards and Incentives for Barrier-Free Housing and the Regulations for Grading Housing Performance have been amended to create a friendly barrier-free environment. According to the 2023-2026 urban renewal plan, a total of NT\$180 million were allocated from the central urban renewal fund to subsidize maintenance works on aged private buildings, such as facade maintenance, addition or improvement of disabled access, and elevator construction. From 2017 to 2024, the central government subsidized 134 projects for local governments such as Taichung City to add elevators and improve existing residential accessible facilities. In addition, Taipei City approved subsidies for 280 elevator construction projects as well as improvements of existing accessible facilities in residences

from 2015 to 2024.

227. The Housing Act was amended to help the socially and economically disadvantaged obtain social housing and to increase the ratio of social housing leased to disadvantaged individuals to 40%. By building social housing units and establishing a social housing subleasing and management system, the government aims to increase social housing supply to 200,000 units, accounting for 2.5% of total housing units in the country. The central and local governments are jointly implementing an eight-year construction project for 200,000 social housing units. As of 2024, 119,552 housing units had been directly built. As of 2024, 142,591 households were matched for subleasing management, of which vulnerable households accounted for about 40%. At this stage, the social housing occupancy and leasing mechanism starts with applications filed by people. After public drawing of lots and qualification review, they are listed in order. When the original candidate fails to complete the contract or withdraws, the candidate will be replaced based on the order in the list. In the future, the supply of social housing will continue to increase, and its occupancy mechanism can also be adjusted on a rolling basis according to the housing needs of different places, adopting the existing lot drawing and waiting system, or partially exempting the lot drawing and adopting a waiting system instead.
228. With an approval rate of applications at more than 84.6%, a total of 290,856 households benefited from the rental subsidy plan for disadvantaged families from 2023 to 2024. Lessors of housing units rented to subsidized households or to social welfare groups who sublet to those who meet the rent subsidy application qualifications enjoy deductibles for rental income in their consolidated income tax as well as exemption or reduction of the house tax and land value tax. The Preferential Housing Loans for Youth program will be implemented until July 31, 2026. As of 2024, loans disbursed by state-owned banks under this preferential mortgage program totaled NT\$2,202.1 trillion for 444,512 households.
229. To respect the land rights of indigenous peoples, the Council of Indigenous Peoples continues to promote the plan to increase the demarcation and establishment of indigenous reservations. It actively supports the protection of indigenous peoples' land rights and interests, and promotes the social development of indigenous peoples.
230. The People with Disabilities Rights Protection Act states that people with disabilities shall not be discriminated against with regard to their right of residence and violators shall be punished. The Act also states that the local government shall help overcome all forms of community resistance to the establishment of facilities within the community that serve to

support living arrangements for people with disabilities. In case of a violation of the no-discrimination rule, penalties can be imposed in accordance with the People with Disabilities Rights Protection Act and the Housing Act. From 2020 to 2024, social welfare associations for people with disabilities were initially unable to establish facilities in one community in Taipei City, one in Taichung City, one in Tainan City, and one in Yunlin County. Local governments assisted in overcoming community opposition and in strengthening the general public's understanding of people with disabilities and awareness of equal housing rights.

Issues on Forced Relocation

231. Urban land consolidation

- (1) When handling urban land consolidation, existing ground buildings should be retained as much as possible, except those located on public facility land or those that hinder land consolidation. Their burden in the process of land consolidation will be appropriately reduced based on how much benefits they can bring. If demolition is necessary, in addition to compensation for demolition, the property may be allocated new buildable land after the construction and cadastral data preparation. If the building owner objects to participating in the land consolidation, the relevant competent authorities may review and exclude the land consolidation scope and change the urban plan before proceeding. Social housing land may also be designated within the land consolidation area to accommodate relocated households in order to protect people's right to housing and property rights.
- (2) During the process of urban land consolidation, public hearings and briefings must be held. For self-organized urban land consolidation, there are requirements for holding hearings and member meetings to allow the public to express their opinions in an open manner to protect people's participation rights. If the owner is dissatisfied with the land improvements that should be dismantled during the urban land consolidation, he or she may file a petition, administrative lawsuit, or other remedies in the public urban land consolidation case. In the case of self-managed urban land consolidation, the board of directors shall carry out coordination. If the coordination fails, the board of directors shall report to the municipal or county/city competent authority for mediation. If the mediation result is not accepted, the judicial authority may be requested to adjudicate.
- (3) In addition, local governments must publish relevant information on public and self-organized urban land consolidation on their websites to allow the public to inquire, understand the progress of the process, and assert their rights. The Ministry of the Interior also conducts regular audits every year to ensure that land consolidation information is

made public and to protect people's right to knowledge and participation.

232. Land expropriation:

- (1) According to the Land Expropriation Act, the state may expropriate private land only for public interest, such as national defense, transportation, public utilities, water conservation, public health, environmental protection, government offices, public buildings, education, academics, culture, social welfare, and state-owned enterprises. The review mechanism and evaluation content of the public welfare and necessity of land expropriation are also clearly defined. For specific business establishments, development areas of more than 30 hectares, new and expanded urban plans, and zone expropriation, the land expropriation review team must set up a special task force to review the reports of land users and public opinions, and conduct on-site inspections as needed. After comprehensively considering the promotion of public construction and the protection of public rights, specific handling opinions on the public welfare and necessity of the expropriation must be developed and provided as a reference for discussion and review by the land expropriation review team. In addition, there are clear regulations on the protection of excellent farmland, the hearing system, market price compensation, and the establishment of demolition and resettlement plans for low- and lower-middle income households to provide comprehensive protection for people's rights and interests.
- (2) The Land Expropriation Act requires land users to hold two or more public hearings before obtaining approval for business plans to fully disclose business plan information. Land owners and users may state their opinions at the public hearings, and their opinions and responses should be included in the expropriation plan. Before applying for expropriation, the land must be purchased at an agreed price or acquired by other means. The agreed price must be the market price and the public must be informed of the source of the price and understand the price assessment method. A special letter must be sent to respond to any opinions expressed. In addition, the Ministry of the Interior revised the guidelines for land expropriation applications on January 27, 2021, stipulating that the person who needs the land should clearly state the public welfare and necessity assessment items in the expropriation plan. If there are supporting measures such as resettlement due to demolition, they must be specified in the expropriation plan to obtain the land required to implement public construction in accordance with due legal procedures and the spirit of the Convention.
- (3) Since the change of the land acquisition compensation to market price compensation and the adjustment of the acquisition review mechanisms, according to the land acquisition data

in the past four years, there were about 282 cases of private land acquisition in 2021, and the number decreased to about 237 in 2024. In 2021, governments at all levels required 331.99 hectares of private land for land use, of which 290.75 hectares were obtained through agreements, accounting for 87.57% of the private land area. In 2024, governments at all levels required 329.47 hectares of private land for land use, of which 302.56 hectares were obtained through agreements, accounting for 91.83% of the private land area. Overall, the number of public works expropriation cases processed by governments at all levels dropped, while the area and proportion of private land obtained through agreements increased.

233. Zone expropriation:

- (1) Out of respect for local history, culture, and the public's choices, the government will try to avoid expropriating properties from those who wish to continue farming works, or areas that are already dense with buildings, under the principle of fairness. These considerations are made in the planning and review phases of an urban plan in order to protect the public's interests.
- (2) Since zone expropriation is carried out through the expropriation procedure, the public interest and necessity of zone expropriation cases must be rigorously reviewed in accordance with the Land Expropriation Act. For buildings within the area of zone expropriation, the land users are required to consider the wishes and needs of the people and formulate a specific relocation and resettlement plan to take care of the residents that need to relocate. Residents who actually live there in an illegitimate manner must also be properly included in resettlement plans to protect the rights and interests of the people.
- (3) The resettlement measures provided in zone expropriation include purchasing or leasing of resettlement housing, interest subsidies for housing loan purchases, and housing rental subsidies. Existing buildings may be reserved for allocation at their original locations if they do not interfere with urban planning and zone expropriation plans. When planning resettlement blocks, priority is given to land allocation and sales, so that relocated households can enjoy priority in building housing and protecting their original right to residence. Special agricultural zones are set up to protect the rights and interests of those who wish to continue farming. Industrial zone land is planned for resettlement of illegally demolished factories to effectively protect their production and work rights.
- (4) The current zone expropriation system has clear legal provisions and administrative actions to protect the rights and interests of the people. The government will continue to review

and amend relevant laws and regulations, strictly examine the public welfare and the necessity of zone expropriation, respect the public's willingness to participate, cooperate in the establishment of special agricultural zones, and require land users to provide other resettlement measures depending on the circumstances of each case, to protect people's property rights and housing rights.

234. Urban Renewal:

- (1) Urban renewal projects are to be carried out for the purpose of promoting public interests, such as community safety, public transportation, public health, security, urban functions, and prevention of major disasters or incidents.
- (2) If a reconstruction project is organized through consensual construction, the approval of all owners must be obtained without issues of forced relocations. If a project is organized through a right conversion plan, owners are forced to participate in the reconstruction and they are allocated housing and land based on the percentage of the value of their rights after the completion of the renewal. As for the removal and relocation of objects above ground, the Urban Renewal Act requires the implementer to conduct negotiations in good faith and request the competent authorities for assistance in negotiations before proceeding, where necessary. The implementer may not forcibly expropriate private land or force existing occupants from their residences. In addition, budgets are allocated to the central urban renewal fund every year to subsidize and encourage reconstruction, renovation, or maintenance of old buildings, as well as to cover necessary maintenance and construction expenses. These subsidies are not designed specifically for people who are forced to relocate. As for households living in illegal structures, the government holds the project executor responsible for negotiating with residents to develop suitable accommodation solutions; in return, the government grants more favorable floor area ratio as an incentive.
- (3) The Urban Renewal Act was amended on January 30, 2019. Four lines of defense have been instituted to protect the rights of households with dissenting opinions. The Act stipulates that the delineation of the renewal area and criteria for designation of renewal units shall be reviewed by the Urban Planning Commission. All disputed cases shall require a public hearing and the most rigorous procedures must be adopted. In addition, demolition can only be performed after communication is conducted in good faith in accordance with the two covenants. These measures help reduce disputes in the course of execution. The Urban Renewal Act authorizes local governments to establish self-governing regulations for removal and relocation operations in relation to renewal projects.

235. Processing Occupied National Non-public Use Real Estate:

- (1) On May 9, 2017, the Ministry of Finance revised the Disposal Directions for Occupied National Non-public Use Real Estate, adding that if the national non-public use real estate property is occupied by people, the executive agency shall understand the causes of the occupancy, handle the occupancy on the basis of its nature, properly evaluate the handling method, and avoid disputes. The executive agency shall investigate whether the occupiers who use the occupied real estate as residence need help with resettlement before recovering the occupied real estate, and resettle those who need help by applying to the competent authorities in charge of the industry concerned or private institution for social housing to carry out settlement. If the occupiers are deemed as vulnerable, the executive agency shall help them by applying for relevant grants, subsidies, or allowances to the competent authorities in charge of the industry concerned.
- (2) The National Property Administration of the Ministry of Finance handles occupied national non-public use real estate with the aim of eliminating illegal use by unauthorized occupants and safeguarding national rights and interests. It prioritizes guidance on legalization instead of focusing on demolition and relocation. Taking into account the different types and causes of occupation of national land and to strengthen the investigations on the facts of the occupation before handling the occupation, and to assist the vulnerable to apply for relevant resettlement and subsidies, the Administration conducted an occupation investigation in 2024 using the Zhuanzaiyao settlement in Nangang District, Taipei City as an example. Through questionnaire surveys and local briefing sessions, the Administration learned about the causes of occupation and assisted the occupying residents in obtaining legal basis for their usage rights. It prepared an occupation investigation report and provided it to each branch and office for reference in practical implementation to ensure the protection of people's rights to adequate housing.

Stakeholder Participation

236. To strengthen procedural justice in all phases of urban renewal, the Urban Renewal Act strengthened the connection between urban renewal and urban planning. The amended Act requires government plans to be reviewed and approved by the Urban Planning Committee before areas can be designated for renewal. To protect the rights to hearing of parties and stakeholders, the competent authorities are required to organize hearings before they can approve disputed urban renewal projects and right transformation plans. According to the Land Expropriation Act, the land use applicant must hold at least two public hearings to

gather opinions from owners and stakeholders. Expropriations of major constructions approved by the Executive Yuan that give rise to disputes in special agricultural zones also require public hearings. Public hearings are held in accordance with the Operating Guidelines for Public Hearings Organized by the Ministry of the Interior, promulgated on October 31, 2016. Hearings held in accordance with regulations or when deemed necessary by the authorities provide the basis for administrative decision-making on urban planning, important wetlands, coast management, urban renewal, land expropriation, and urban land consolidation.

237. The Environmental Impact Assessment Act was enacted to prevent and mitigate the adverse impact of development activities on the environment and protect the environment. The Ministry of Environment established an Environmental Impact Assessment Review Committee in accordance with the provisions of the Environmental Impact Assessment Act to review documents related to environmental impact assessments (EIA). All EIA-related documents are uploaded to the Ministry of Environment's Environmental Impact Assessment Inquiry System, and all EIA review meetings are simultaneously broadcast live online. The Ministry of Environment has set out Guidelines for Observers of Environmental Impact Assessment Review Meetings to ensure that stakeholders can participate in the EIA review. Applications for call-outs are also open for people to express opinions without having to attend the meeting in person. This fully protects the right of all parties to speak, and the 3-minute limit for speaking time may be waived with the chairperson's consent. All opinions can be expressed in full or in written form. The developer is requested to respond to opinions raised by stakeholders and provide answers to the Environmental Impact Assessment Review Committee for review and reference.

Article 12 Right to Physical and Mental Health

General Healthcare System

238. See Notes 142 to 145 of this report for the National Health Insurance system.

239. Medical subsidies:

- (1) Low- and middle-to-low-income households: According to the Public Assistance Act, low-income households may have National Health Insurance premiums fully subsidized by the central government authority, and middle-to-low-income households may have 50% of their National Health Insurance premiums subsidized by the central government authority. Low- and middle-to-low-income households, and people who lack the financial means to

pay for medical treatment for injuries or illnesses suffered may apply for medical subsidies. A total of 35,214 subsidy payments were made between 2020 and 2024, including 6,166 in 2020, 6,107 in 2021, 7,114 in 2022, 7,506 in 2023, and 8,321 between January and September 2024.

- (2) Children and juveniles: A total of 44,443,748 medical subsidy payments were made for children under three years old between January 2020 and 2024. Between 2020 and 2024, children and juveniles from lower-middle income households received 5,620,014 payments of subsidies for their National Health Insurance premiums.
- (3) Persons with disabilities: For people with disabilities, the out-of-pocket portion of National Health Insurance premiums are subsidized in accordance with the degree of disability (100% for the severely disabled, 50% for disabilities of medium severity, and 25% for disabilities of minor severity). Between 2020 and 2024, a total of more than NT\$23,920,670,000 in subsidies were provided, covering approximately 988,515 people per month.
- (4) Senior citizens: Lower-middle-income senior citizens aged 70 or above receive full subsidies for their National Health Insurance premiums. Between 2020 and 2024, 750,344 persons received subsidies, with total expenditures exceeding NT\$4,417,290,000.
- (5) People living in remote areas: insured persons who live in and receive medical care in specific mountain regions or outlying islands are exempt from NHI copayments. For those who receive medical care in areas with insufficient healthcare resources, copayments are reduced 20%.

240. The following measures have been adopted by the government to improve quality of medical service in areas where resources are lacking:

- (1) Since 2012, medical centers have been assigned the task of providing healthcare service for emergency and critical illnesses at locations that lack such medical resources. In 2013, incentives were introduced to encourage medical centers or hospitals that provide critical emergency aid to provide support at offshore islands and areas lacking medical resources. As a result, 28 medical centers and 137 specialty doctors committed to providing healthcare services at emergency departments and critical care units on 28 offshore islands and resource-lacking areas in 2024. Designated emergency hospitals in medically underserved areas are given 30% extra reimbursement for emergency diagnostic fees and 80% if such

services are provided at night or on weekends or public holidays.

- (2) The number of medical practitioners had increased steadily between 2012 and 2023, judging by the number of practitioners per 10,000 population. In 2023, medical practitioners across all medical specialties totaled 359,954. They were mostly employed in Taipei City (63,869), Taichung City (48,602), and Kaohsiung City (46,780). In 2023, Taiwan had 23.06 physicians per 10,000 people compared to the median of 34.85 for member countries of the Organisation for Economic Co-operation and Development (OECD) in 2021. In 2023, Taiwan had 6.95 dentists per 10,000 people compared to the median of 7.35 for member countries of the OECD in 2021. In 2023, Taiwan had 15.68 pharmacists per 10,000 people compared to the median of 8.1 for member countries of the OECD in 2021.

241. To improve the accessibility of medical care and healthcare in indigenous areas, the Ministry regularly collects population and health statistics in indigenous areas, continues to implement action plans for strategies to improve health inequality in indigenous areas (e.g., supporting students in indigenous areas with public funds, building health resources in indigenous communities, improving medical resources, and paying for care on a per capita basis). In December 2023, the Ministry subsidized the National Health Research Institutes to establish the National Indigenous Peoples Health Research Center and develop a health database and empirical research with indigenous peoples as the main topic of study.
242. With regards to indicators and plans for creating a friendly environment for the elderly, since 2018, the Ministry has subsidized local governments to promote the Dementia-Friendly Community program to create a dementia-friendly community environment. As of 2024, a total of 198 townships and districts across the country participated in the program, with 600,000 dementia-friendly residents and 19,000 dementia-friendly organizations. In 2025, it expects to add 10 townships and districts to the program, and recruit 80,000 new dementia-friendly residents and 1,200 dementia-friendly organizations.
243. Taiwan enacted the Prevention of Rare Disease and Orphan Drug Act, becoming the fifth country in the world to pass a law on rare diseases and the only country to incorporate rare disease prevention and follow-up medical care into the legislation. Under this policy: (1) rare diseases are designated as catastrophic illnesses under the National Health Insurance program, and patients are exempt from co-payments; (2) as of 2024, the Ministry of Health and Welfare had announced 246 types of rare diseases, designated 143 orphan drugs,

approved the import of more than 30 orphan drugs, issued 149 orphan drug licenses, and subsidized 63 special nutritional foods as well as eight emergency orphan drugs that are essential for life sustainment; (3) medical testing services are provided through international cooperation and are subsidized; (4) treatment for patients from low- and lower-middle income households is fully subsidized; and (5) subsidies are provided for diagnosis, treatment, and medical care expenses not covered by National Health Insurance according to the National Health Insurance Act, including domestic and international diagnostic testing services, rental of home medical equipment, nutrition consultation, emergency drugs, treatment, medicine, supportive and palliative care, special nutritional foods for life sustainment, and emergency medicine and medical services. The Ministry of Health and Welfare will continue to enhance the prevention, screening, and research of rare diseases, and increase medical care subsidies for rare disease patients, thereby lowering the occurrence of rare diseases and reducing the burden on patients' caretakers.

244. Nurturing of medical personnel involves three stages: basic education, license renewal, and on-the-job training. In July 2007, the Ministry started a tuition fee subsidy program for teaching hospitals and introduced a two-year postgraduate clinical training system for the purpose of ensuring quality of medical service and patients' safety. Medical practitioners attended the training approximately 25,000 times in 2023.

Mental Health

245. The Suicide Prevention Act was promulgated on June 19, 2019. It incorporated the health, social, labor, education, police, fire, and other departments, as well as the overall resources of society to deploy suicide prevention efforts. It also stipulates that the central competent authority shall establish an inter-agency suicide prevention advisory committee. In addition, phases 1 and 2 of the National Mental Health Plan were launched in 2013 and 2017, respectively, and the Whole-of-Society Mental Health Resilience Plan was launched in 2025. A phased blueprint for Taiwan's mental health policy was formulated and jointly implemented across government agencies. The budget for mental health affairs has also increased from NT\$1.3 billion in 2017 to NT\$6.1 billion in 2025. To improve the accessibility of mental health services, the Ministry of Health and Welfare has urged local government health departments to build community-based psychological counseling service centers, totaling 388 sites as of 2024, and to subsidize the establishment of community mental health centers, totaling 55 sites as of 2024. In addition, from August 2023 to July 2024, the Mental

Health Support Program for Young People Aged 15-30 was implemented to encourage young people to seek help, correctly understand psychological counseling, and strengthen medical referrals for high-risk cases, serving a total of 31,446 people. Since August 2024, the service scope has been expanded to the Mental Health Support Program for Young Adults Aged 15-45. As of 2024, 34,403 people have received services.

Medical Service for Persons with Disabilities

246. See Note 153 of this report.

247. The Ministry implemented phase 2 of the Strengthening Social Safety Net Program to provide annual subsidies to county and city governments for care visit personnel, and established the Management Information System of Psychiatric Care to implement tiered care based on the severity of illnesses. By 2024, community mental patients were provided with regular follow-up visits and referral services by approximately 2,800 public health nurses and 596 community care visitors for mental patients nationwide. As of 2024, there were approximately 95,000 cases receiving services.

248. Currently, there are more than 6,000 medical institutions in Taiwan that provide preventative healthcare services for adults. Stations have also been set up in communities to provide integrated screening services and increase access to medical services. The number of people with disabilities who utilized the preventive healthcare services was 164,651 in 2019, 158,755 in 2020, 152,891 in 2021, 144,863 in 2022, and 161,847 in 2023. The usage rate was 24.7% in 2019, 23.2% in 2020, 21.9% in 2021, 20.7% in 2022, and 22.4% in 2023, which was lower than the respective 30.1%, 28.4%, 27.6%, 26.7%, and 29.3% for the general population. The reason may be that people with disabilities had already received medical services for their primary diseases. A total of 36 hospitals participated in the 2024 Dental Medical Service Incentive Program for Persons with Special Needs, covering 95% of counties and cities and serving a total of 53,051 people. In addition, a total of 100 hospitals have been designated by local health authorities to set up special clinics for persons with disabilities. Relevant clinic information is announced annually on the websites of health departments of local governments. The Regulations on Subsidization for Medical Rehabilitation Expenses and Medical Aids for the Disabled stipulate subsidies for expenses for three types of medical rehabilitation and 22 types of medical aids that are not covered by National Health Insurance but are currently available for application.

249. Hospitals and health centers are now required to comply with the Design Specifications of

Accessible and Usable Buildings and Facilities, as well as specific establishment standards. In addition, incentives for medical institutions to build an accessible medical environment, obtain friendly clinic accreditation, and organize medical service personnel training have been provided, and suitable communication education materials developed to enhance the accessible and friendly medical service environment. In 2024, 93.7% of hospitals surveyed had complied with the hospital accreditation standards for provision of service information and accessible facilities for people with disabilities.

Healthcare for Children and Juveniles

250. The government provides all children below the age of seven with preventive healthcare services. Such services were provided 9.17 million times between 2015 and 2023, with an average utilization rate of 80%. The government provides accessible and integrated joint child development assessments for children with suspected developmental delays, offering them opportunities for follow-up treatment as early as possible. In 2024, 85 joint child development assessment centers nationwide received subsidies to provide services.
251. The number of children with developmental delays reported, the reporting rate, and the number of valid cases from 2020 to 2024 are shown in Table 19. To expand the deployment of therapeutic resources, Taiwan's government included community therapeutic services in phase 2 of the Strengthening Social Safety Net Plan in 2022, thereby investing sufficient professional manpower and therapeutic resources for expansion and implementation. In addition to deploying in areas with scarce resources, it also included areas where therapeutic resources are available but insufficient. By assembling professionals in social welfare, health, and education to work in teams, the government helps children and families in need obtain the necessary services and resources in the community. In 2024, the government provided subsidies to 71 community therapeutic service units in 19 counties and cities. With 49 units subsidized by local governments and civil society organizations, Taiwan now has a total of 120 service centers in 368 townships and districts, with a coverage rate of 100%.

**Table 19 Number of Children with Developmental Delays Reported, Reporting Rate and
Number of Valid Cases⁵**

Unit: No. of individuals: %

Year	No. of individuals reported	Reporting rate	No. of valid cases
2020	26,299	13.8	22,906
2021	26,392	8.5	24,219
2022	30,907	10.5	26,658
2023	34,781	21.1	29,116
2024	39,145	25.1	32,771

Source: Social and Family Affairs Administration, Ministry of Health and Welfare

252. To prevent and control communicable diseases, the government provides various publicly-funded immunizations for specific groups, such as infants, children, and the elderly. Basic immunization coverage of routine vaccinations for children was greater than 96%, and booster dose coverage exceeded 93%.
253. The Tobacco Hazards Prevention Act expressly prohibits children and juveniles under the age of 20 and pregnant women from smoking. The parents, guardians, and actual caregivers with responsibilities of care are obliged to prevent children and youth from smoking. No person shall provide tobacco products to persons under the age of 20. No person shall force, entice, or use any other means to cause pregnant women to smoke. The Protection of Children and Youth Welfare and Rights Act also stipulates that children, juveniles, and pregnant women may not smoke, drink, chew betel nut, or use drugs, illegal or controlled medicines, or other substances that might damage their physical and mental health. No one shall sell, deliver, or supply children and juveniles with tobacco, alcohol, or drugs as described above. Children and juveniles who engage in substance abuse shall be provided with drug, psychological, and social assistance for their rehabilitation by drug abuse treatment institutions. The amendment of the Tobacco Hazards Prevention Act came into effect on March 22, 2023. As of 2024, local governments conducted 1,196,376 inspections on the sale of tobacco products and organized seminars to teach children and juveniles the hazards of tobacco products. In addition, the government also referenced the goals and standards set by the International HPH Network-Task Force on Health Promotion for and with Children and Adolescents (HPH-CA),

⁵ The numerator of the reporting ratio in this table is the total number of reported persons in the current year, and the denominator is the annual average of the total number of children under school age.

developed a framework for healthcare institutions offering youth-friendly medical services, and began accrediting youth-friendly healthcare institutions. In 2024, a total of 29 hospitals and 15 clinics were accredited as youth friendly. In addition, transition mechanisms for youth-friendly care services have been planned to improve the quality of care.

254. Taiwan actively promotes HIV/AIDS prevention and control and closely follows international prevention and control strategy guidelines to facilitate all-round prevention and control measures focusing on health education, prevention, screening, and treatment. These measures include interagency cooperation and collaboration with local health departments, medical institutions, and nongovernmental organizations to promote preventive health education and antidiscrimination advocacy, expand multichannel HIV screening and consultation services, accelerate diagnosis, and provide timely treatment to control the viral load in HIV-infected patients. Other measures include ongoing surveillance of HIV drug resistance, strengthened case management and partner services, continued promotion of the Harm Reduction Program, and a gradual expansion of the pre-exposure prophylaxis (PrEP) service capacity. This has resulted in a decreased number of newly diagnosed HIV infections in Taiwan since 2018. The government also seeks to correct public misconceptions about HIV/AIDS prevention and control and actively promotes the concept of undetectable = untransmittable (U=U) to eliminate stigma and discrimination, creating a more inclusive and friendly environment. In response to the Joint United Nations Program on HIV/AIDS (UNAIDS) goal of 95-95-95 for HIV prevention and control by 2030 (i.e., 95% of infected people know they are infected, 95% of known infected people take medications, and 95% of infected people who take medications have their viral load under control), Taiwan's effectiveness indicators reached 91-96-95 in 2023. This was a significant improvement from 79-87-90 in 2017 and surpassed the global average of 86-89-93 for 2023.
255. To help young people understand sexually transmitted infections (STIs), including HIV, the government continues to carry out health education campaigns, such as promoting the Health Promotion School Program through the Ministry of Education. We continue to include HIV and STI prevention and control in the program and hold professional development seminars on campus HIV prevention and control to enhance teachers' professional knowledge in this area. The Ministry works with the local health departments and NGOs to organize campus HIV prevention and health education activities, as well as community outreach screening and consultation services. The government assigns NGOs to establish community-based gender diverse health service centers to provide gender-friendly services and environments. It also

organizes health seminars, free consultations, screenings, and assistance in referrals for medical services. As most young people are accustomed to using social media or dating apps, the Ministry also provides health education on HIV and STI prevention through various social media platforms (such as Facebook and Instagram), the official LINE@ account, YouTube, podcasts, and other channels.

Women's Health Policy

256. To promote women's health, the government provides childbirth healthcare and is fully committed to optimizing medical services for women, promoting women's psychological health and disease prevention, and improving women's health skills to slow down aging and disabilities. See Notes 26, 82, and 163 to 169 of this report for the protective system for pregnant women.

Preventing Communicable Diseases

257. The Communicable Disease Control Act was enacted to prevent the occurrence, infection, and spread of communicable diseases. Tuberculosis remains one of the more serious communicable diseases affecting public health in Taiwan. By implementing the Directly Observed Treatment (DOTS) program, establishing a medical care system for drug-resistant tuberculosis, and continuously facilitating active case finding, screening, and latent tuberculosis infection treatment programs in high-risk populations or areas, the government aims to detect potential cases early and block transmission at its source. Furthermore, to protect people's rights to diagnosis and treatment of tuberculosis and latent tuberculosis infection, the diagnosis and treatment costs required for the aforementioned prevention and control strategies are covered under the National Health Insurance system. In addition, the medical expenses are subsidized by the public budget to provide comprehensive care, alleviate the financial burden of socioeconomically vulnerable groups for tuberculosis or latent tuberculosis infection treatment, and ensure that everyone has access to comprehensive treatment and care. In addition, in coordination with communicable disease prevention policies, schools of all levels implement prevention measures and take associated preventive actions to safeguard the health of teachers and students.

Substance Abuse

258. Faced with current drug abuse and difficulties, the Executive Yuan proposed the New Generation Anti-Drug Strategy on May 11, 2017. The strategy is aimed at preventing the entry of drug ingredients into the country, reducing the damage done to the health of drug users, decreasing the chances that a drug user will commit other crimes, forcefully tracking

down and apprehending individuals engaged in the manufacture, sale, and trafficking of illicit drugs, and reducing the demand for and suppressing the supply of such drugs. Children and youth who engage in substance abuse are provided with drug, psychological, and social assistance for their rehabilitation by addiction treatment institutions. As of 2024, there were 156 drug addiction treatment institutions (128 hospitals and 28 clinics) and 185 alternative treatment implementation agencies (including 78 satellite drug delivery points) nationwide. They provide professional medical services to drug addicts and the government subsidizes part of the drug addiction treatment costs, by up to NT\$35,000 per person per year. The number of subsidized people increased from 10,647 in 2020 to 14,020 in 2024, of which 85.4% were male and 14.6% were female. The total subsidy funds increased from NT\$59.18 million in 2020 to NT\$88.28 million in 2024. Subsidies have also been offered to encourage civil associations and institutions to set up community-based rehabilitation programs and help drug addicts recover mentally and socially, thereby reducing the chance of relapse.

Assistance in the Case of Health Rights Violation

259. To provide a safeguard for individuals who experience adverse reactions despite the proper use of approved drugs, the government has implemented a Drug Injury Relief System in accordance with the Drug Injury Relief Act. This system offers financial relief to individuals who suffer drug-related injuries after using medications appropriately—whether by following a physician’s prescription, a pharmacist’s instructions, or label indications—when such injuries result from adverse effects that could not have been anticipated or prevented by current medical knowledge. From 2020 to 2024, the Drug Injury Relief Committee under the Ministry of Health and Welfare has approved 563 cases with approximately NT\$172,443,617 disbursed for drug injury compensation.
260. The Communicable Disease Control Act stipulates that victims of vaccinations may apply for relief compensation. This compensation system is established based on the strict liability principle. All vaccinations, whether government-funded or paid for by the recipients, that are authorized by the central competent authority, approved for import, and qualified in inspections and written reviews, are within the scope of coverage. Between 2020 and 2024, approximately NT\$234,198,000 were paid in 1,484 cases approved under the Vaccine Injury Compensation Program of the Ministry of Health and Welfare.
261. The Childbirth Accident Emergency Relief Act was enacted for the state to bear the risks of childbirth for women, establish remedial measures, ensure prompt relief for accidents involving the mother, fetus, or newborn in the childbirth process, and reduce medical disputes.

From 2020 to 2024, 1,634 applications were reviewed, of which 1,476 were granted relief payments, totaling NT\$1.0125 billion.

LGBTI Health - Transgender Rights

262. To alleviate the pressure on transgender people while waiting for a gender transition and to ease their difficulties in employment, education, medical care, and public services, the Executive Yuan held a meeting in 2020 to discuss the Policies for the Legalization of Gender Recognition Requirements. It was decided that the Executive Yuan, Ministry of the Interior, Ministry of Justice, Ministry of Education, Ministry of Health and Welfare, and other government agencies would jointly share the funds to commission research and complete the Legislation of Gender Recognition Requirements and Legislative Suggestions research project (including legislation suggestions and draft) in 2022. In addition, the Executive Yuan has held six meetings since 2022 to discuss matters such as the legislation of requirements for registration of gender change and supporting measures, and will continue to invite relevant government agencies to hold meetings for detailed and prudent discussions to actively protect the rights of transgender people.
263. To cater to the needs of people who identify as non-binary and transgender people, the Ministry of Environment subsidizes local governments to follow the Reference Guidelines for the Installation of Gender Friendly Toilets during the planning and design stage for building or renovating public toilets. To uphold the United Nations' principle of "leaving no one behind", the Ministry of Environment formulated the Gender-Friendly Toilet Doubling Action Plan in 2024, which includes an investment of NT\$280.35 million from 2025 to 2029 to increase the current 623 gender-friendly toilets to 1,246. The Ministry of Education has also revised the regulations on funding and subsidies for public and private colleges and universities, adding a new indicator to "provide necessary administrative assistance to meet the needs of transgender students in accordance with the Principles of Gender-Friendly Treatment of College and University Students Living in Dormitories".
264. To prevent LGBTI+ people from encountering stigma or harm during their medical experience due to differences in sexual orientation or gender identity, which may lead to delays or refusal of medical treatment, the Ministry of Health and Welfare issued reference guidelines for the medical care of LGBTI+ people in 2024 to provide relevant education on care to professionals engaged in medical services, assist LGBTI+ people in their diverse medical care needs, create an inclusive and friendly social atmosphere, and fulfill Taiwan's obligations to promote gender equality and protect people's right to health.

Article 13 Right to Education

Basic Education Program

265. The 12-year Basic Education program was promulgated in 2014. The first nine years of basic education for citizens aged 6 to 15 are organized by the government in accordance with the Primary and Junior High School Act and the Compulsory Education Act. This aims to make basic education universal, obligatory, mandatory, and free to all citizens. In the first nine years, students are not required to take school admission exams. The curriculum features general topics that are to be taught uniformly in all schools. The final three years comprise senior high school education for citizens aged 15 and above. This is governed by the Senior High School Education Act. Senior high school education is characterized as universal, voluntary, non-mandatory, and free to all citizens under certain conditions. It features a more diverse curriculum that covers both general knowledge and vocational education, and can take place at public or private institutions. In most cases, students are not required to take an admission exam. As for tuition exemption under certain conditions, the Plan to Narrow the Tuition Gap between Public and Private Schools and Supporting Measures - Full Implementation of Tuition Exemption for High Schools and Vocational Schools will launch starting from February 1, 2024. “Students in the second and third year of regular classes in senior high schools and general high school academic programs, whose total annual family income exceeds NT\$1.48 million” who were not previously entitled to tuition exemption will be included as recipients of the full tuition subsidy.

266. Low-achieving students are provided with free small-class assistance during school hours or after school to reduce the learning gap. More than 90% of elementary and junior high schools have joined the program, with subsidies totaling NT\$15.3 billion as of 2024, participation from 780,000 teachers, and assistance provided in 4.41 million cases.

267. On August 1, 2021, reform schools were officially designated *juvenile correctional schools*. Dunpin High School, Chengjheng High School, and Li Zhi High School are technical high schools, and Ming Yang High School is a comprehensive high school. They fully adopt the 108 curriculum for their pedagogy, and invest teacher resources that meet the needs to provide all students receiving reformatory education with equal and high-quality educational opportunities. This ensures that students’ learning conditions stay consistent with the learning resources and environment of ordinary schools, and enhances the integrity of correctional education.

Technical and Vocational Education

268. The Ministry of Education has, in accordance with Article 15 of the Technical and Vocational Education Act and Article 2 of the Regulations on Incentives for Senior High Schools and Above for Supporting Teachers and Students to Obtain Certificates and Participate in Skills Competitions, encouraged technical schools to develop professional courses since 2017. Professional courses refer to professional courses that are employment-oriented and developed in accordance with relevant functional standards in order to help schools improve students' employability and enhance the recognition of their professional abilities in the industry. The aforementioned courses have been implemented with the list of certificates issued, commissioned, certified, or recognized by the central competent authorities in charge of the industry concerned since 2015. They have been compiled and announced by the Ministry of Education each year. The certificates collected in this case are mainly those with legal validity, and the regulation level is limited to "regulatory orders" and above, which are more convincing in terms of legal effect. In addition, the collected certificate information is credible and trustworthy because it is issued by government agencies, which can enhance students' employability after they obtain the certificates. As of 2024, 74 technical colleges had developed 8,357 course modules, with a total of 29,133 courses, 3,070,702 students, and 86,542 certificates obtained. The employment rate of students between the 2019 and 2023 academic years are shown in Table 20.

Table 20 Employment of Technical College Students

Unit: persons; %

Academic year	Item	Total no. of graduates	Employment		Higher education		Foreign education		Military service		Others	
			persons	Ratio	persons	Ratio	persons	Ratio	persons	Ratio	persons	Ratio
2019		131,983	75,862	57.48	15,010	11.37	456	0.35	13,555	10.27	27,100	20.53
2020		126,826	75,935	59.87	15,218	12	291	0.23	11,539	9.1	23,843	18.8
2021		126,794	76,051	59.98	15,027	11.85	382	0.3	12,098	9.54	23,236	18.33
2022		121,620	69,997	57.55	14,984	12.32	547	0.45	11,159	9.18	24,933	20.5
2023		110,280	59,181	53.66	14,023	12.72	362	0.33	12,188	11.05	24,526	22.24

Source: Ministry of Education

Tertiary Education

269. Tertiary education is widely available in Taiwan and the admission rate to tertiary institutions

was above 80% from the 2016 to 2024 academic years. The Ministry of Education instituted the Multi-Star Project to reduce the urban and rural gap, encourage students to attend schools near home, consolidate community-based senior high and vocational schools, guide the normalization of vocational school education, and guarantee admission to outstanding universities and technical colleges for financially disadvantaged students. As of the 2025 academic year, 65 universities (including 1,712 departments) participated in the Multi-Star Recommendations Program while 50 technical colleges (totaling 671 departments) participated in the Multi-Star Project.

270. Tertiary education is not obligatory. To provide students with opportunities for accepting tertiary education without being affected by economic factors, the government waives, or reduces by 60%, the registration fees and test fees for students from low- and lower-middle income households in exams organized by universities and technical colleges and universities through joint admission channels. Tertiary education institutions in Taiwan charge lower tuition fees than those in other developed countries. Tuition waivers granted to economically disadvantaged students from the 2018 to 2023 academic years are shown in Table 21. Between the 2019 and 2023 academic years, 2,050,206 student loan applications were filed by senior high school, vocational high school, college, and university students. The loan applications totaled NT\$87.6989 billion and interest subsidies amounted to NT\$10.71865 billion. The number of student applicants and loan amount have declined due to the low birthrate and increase in academic subsidies.

Table 21 Tuition Fee Waivers Granted for University and Technical College Students

		Unit: persons; NT\$10,000				
Academic year	Item	People with disabilities and their children	Low income households	Lower-middle income households	Indigenous peoples	Children of distressed families
2018	Persons	95,422	46,227	40,384	41,038	7,893
	Amount	225,676	180,651	85,881	97,504	17,613
2019	Persons	91,081	44,010	40,336	41,328	7,485
	Amount	215,462	171,982	86,527	97,851	16,555
2020	Persons	87,959	42,877	40,389	41,337	7,383
	Amount	207,975	167,716	86,554	97,616	16,274
2021	Persons	84,488	42,806	40,297	41,437	7,227
	Amount	198,590	167,134	86,123	98,090	15,980
2022	Persons	78,521	41,103	38,570	39,978	6,667

Item		People with disabilities and their children	Low income households	Lower-middle income households	Indigenous peoples	Children of distressed families
Academic year						
2023	Amount	182,543	158,384	81,966	94,700	14,617
	Persons	69,734	36,574	35,605	38,602	5,818
	Amount	162,692	139,649	74,957	91,175	12,625

Source: Ministry of Education

271. There is no significant gender gap in Taiwan's tertiary education. However, the percentage of female students who graduated from master's and doctoral degree programs was significantly lower than the percentage of females in that age group despite an increase in the ratio of such students. The ratios of female students enrolled in tertiary education in 2023 were 40.03% in natural sciences, mathematics, and statistics; 29.01% in information and communication technologies; and 22.74% in engineering, manufacturing, and construction.

Cooperative Education and Protection of Interns' Rights

272. The Act of the Cooperative Education Implementation in Senior High Schools and the Protection of Student Participants' Rights was amended and promulgated on June 16, 2021. It clearly details the rights and obligations of student participants, senior high schools, and partner institutions participating in cooperative education programs. The Act requires senior high schools to conduct inspections at partner institutions at least once every two weeks. Regular onsite inspections are conducted on selected partner institutions and senior high schools each year. Between 2020 and 2024, 223 partners and schools were evaluated. During that period, no partner institutions or senior high schools were found to have violated regulations. According to the Implementation Regulations Governing Academia-Industry Cooperation for Educational Institutions at Junior College Level and Above, educational institutions at the junior college level and above are required to establish student internship committees to supervise the selection of corporate partners, internship contracts, internship performance assessments, complaint handling, referrals, and signing of industry-academia cooperation contracts to protect the rights of interns.

Adult Education and Lifelong Learning

273. Supplementary compulsory education schools affiliated with elementary schools and junior high schools provide supplementary education for adults. Basic adult education workshops are designed to provide citizens or new immigrants who have not completed elementary school with basic listening, speaking, reading, writing, and language communication skills and enrich their basic life knowledge. More than 10,000 people attend these workshops each

year. After completing the program, they receive local government assistance in enrolling in supplementary programs affiliated with elementary schools, new immigrant learning centers, active aging learning centers, and community colleges to continue their studies. The illiteracy rate of Taiwanese citizens has decreased year by year, from 2.37% in 2007 to 0.68% in 2024. For information on the literacy rate, please see Note 24 of the Common Core Document of the fourth national reports on the two covenants.

274. Recurrent education is available through several means, such as National Open University, continuing education junior colleges, continuing education degree programs, two-year undergraduate in-service education programs, postgraduate in-service education programs, and extension education programs organized by individual universities. Admission quotas for continuing education between 2020 and 2025 are shown in Table 22.

Table 22 Continuing Education Admissions

Unit: persons

Item Academic year	Regular universities		Technical colleges	
	Postgraduate in-service program	Continuing education degree program and two-year undergraduate in-service education program	Postgraduate in-service program	Continuing education degree program and two-year undergraduate in-service education program
2020	16,489	9,574	5,430	47,566
2021	16,180	9,374	5,450	44,232
2022	15,985	9,249	5,454	42,232
2023	15,958	8,641	5,245	39,186
2024	15,817	7,708	5,169	36,523
2025	15,703	7,071	5,213	33,527

Source: Ministry of Education

275. From the 2019 academic year to the first semester of the 2024 academic year, 119,245 extension education programs (degree and non-degree) were organized by regular universities throughout the nation, with a total of 1,543,720 enrollments, while 49,802 extension education programs (degree and non-degree) were organized by technical colleges, with a total of 742,433 enrollments.

276. According to the Lifelong Learning Act and Family Education Act, the central government and local governments shall actively encourage lifelong learning and work with social education institutions, related schools, family education centers, learning centers for the

elderly, public libraries, community colleges, National Open University, and education foundations to provide a wide variety of opportunities and channels for learning.

277. In accordance with Article 39 of the Education Act for Indigenous Peoples, governments are provided with subsidies to establish institutions to promote education for indigenous peoples. As of 2024, 15 local governments, including Keelung City, Taipei City, New Taipei City, Taoyuan City, Hsinchu County, Miaoli County, Taichung City, Nantou County, Chiayi County, Tainan City, Kaohsiung City, Pingtung County, Taitung County, Hualien County, and Yilan County, have received subsidies to establish universities in indigenous communities that provide lifelong learning courses for indigenous peoples, promote innovation among indigenous peoples, cultivate indigenous community development talents, and implement modern citizenship education.

Teachings in Native Tongue

278. For the protection of relevant languages, please refer to Note 5 of the Common Core Document of the fourth national reports on the two covenants and Notes 66 and 70 of the Concluding Observations and Recommendations in response to the third national report under the two covenants.
279. In response to the promulgation of the Development of National Languages Act, the Ministry of Education has included national languages in the regular curriculum since the start of the 2022 academic year. In addition to being mandatory at the elementary school level, national languages are taught once a week in the seventh and eighth grades at the junior high school level. Senior high school students must take a two-credit course. For regional language courses in elementary and junior high schools between the 2022 and 2024 academic years, a total of 166,749 Minnan language courses were provided to 3,413,150 students, 40,919 Hakka language courses were provided to 317,691 students, and 611 Mindong language courses were provided to 1,823 students. The Ministry completed the amendment of the Indigenous Language Teaching Materials Levels 1-12 (including student and teacher manuals) for 42 languages of 16 ethnic groups (plus Toda in Eastern Taiwan) in 2023. Schools are permitted to apply online and about 110,000 copies are printed and distributed each year. Schools can also download and use e-books on the website. The Indigenous Language Learning Materials Levels 1-9 (including student and teacher handbooks) for 42 indigenous languages were completed in 2018. Approximately 150,000 copies were printed and schools can apply to download the latest editions. 903,517 students in the Hakka Everyday School Program received school subsidies from the 2020 to 2024 academic years. The Hakka

Immersion Program has 1,195 classes with 24,516 students. The Hakka Integration in Revised 12-Year National Education Curriculum Implementation Plan has a total of 1,786 classes and a total of 38,649 students.

280. Preservation of indigenous languages has been a very difficult task due to a number of reasons such as a lack of a proper environment, respect for the language, practical linguistic applications and awareness, and the presence of other dominant languages. To address these challenges, the government has introduced several measures to popularize indigenous languages, including appointing 120 indigenous language promoters across the country to carry out indigenous language promotion such as assisting churches in promoting indigenous language learning, assisting agencies in promoting indigenous language revitalization, corpus collection and recording, and other matters related to the promotion of indigenous languages. The government also established the Indigenous Languages Research and Development Foundation to promote indigenous language teacher training, indigenous language writing systems, and increased research capacity of indigenous languages. In addition, to protect the rights of young children to learn indigenous languages, the Council of Indigenous Peoples continues to run immersive indigenous language teaching kindergartens (recruiting 83 indigenous language teachers and childcare workers to provide immersive indigenous language teaching in 114 kindergarten classes). It subsidizes teacher training universities to promote the Indigenous Language Teacher Excellence Program, which encourages publicly funded teacher trainees to obtain advanced indigenous language certification in order to serve as indigenous language teachers (a total of 5 universities, subsidizing the hiring of 53 groups of trainers and learners).
281. In 2007, a new culture and language proficiency exam was introduced to help indigenous people enter higher levels of education. To date, 68,411 people have taken the exam, with 72.9% receiving a passing grade. The indigenous language certification test has been implemented since 2014, which is divided into elementary, intermediate, upper intermediate, advanced, and superior levels. Students who obtain elementary or intermediate certificates are eligible for preferential access to higher studies. Since 2021, the indigenous language certification test has been adjusted to be held twice a year, with at least 30,000 people signing up every year. After the first indigenous language certification test in April 2024, 177,255 people have passed the indigenous language certification test.
282. To encourage young students to learn Hakka and increase their opportunities to approach and use Hakka, in addition to implementing the Hakka Everyday School Program, Hakka Immersion Program, and Hakka Integration in Revised 12-Year National Education

Curriculum Plan, we also implement Hakka immersion or integration to increase opportunities for students to come into contact with Hakka in their daily lives, specialty courses, or flexible course time. By organizing summer camps, Hakka conversation skills competitions, and other activities, the government enriches and diversifies the methods to increase the use of Hakka by students, help them learn to listen and speak Hakka, and make Hakka a natural way of communication. In addition, the Hakka Affairs Council plans to provide Hakka language proficiency graded certification and set proficiency indicators for each level, make available diverse Hakka learning resources, and offer students more opportunities to learn Hakka. Since 2005, Hakka language proficiency certification has been launched at all levels. The cumulative number of applicants from 2020 to 2024 was 112,345. The number of people who passed the certification at each level was 7,256 for the basic level, 32,040 for the elementary level, 9,869 for the intermediate level, 2,452 for the upper intermediate level, and 17 for the advanced level, with a total pass rate of 61.30%.

Equal Rights to Education

283. Since the implementation of the Gender Equity Education Act in 2004, the law has guaranteed equal admission standards and educational opportunities for students of different genders. The education opportunities of homosexuals or students whose gender orientation is different from their biological sex must be equally respected. Schools at all levels must, in accordance with the provisions of the Gender Equity Education Act, endeavor to provide and maintain a friendly environment so that students of all genders, gender characteristics, gender traits, gender identities, and sexual orientations have free and full access to learning and self-development.
284. To protect the rights of pregnant students to education, the Ministry of Education has established key points for protecting the rights of pregnant students to receive education and providing counseling and assistance in accordance with Article 15 of the Gender Equity Education Act to ensure that students' studies are not interrupted due to pregnancy or disadvantaged situations. Statistics for student pregnancies at schools of all levels from the 2020 to 2022 academic years are shown in Table 23.

Table 23 Student Pregnancies at Schools of All Levels

Unit: persons

Year	Total	College and university	Senior high and vocational school	Elementary and junior high school	No. of students who continued studies	No. of students who dropped out
Academic year 2020	7,167	6,251	846	70	5,529	1,638
Academic year 2021	6,500	5,687	753	60	5,012	1,488
Academic year 2022	6,404	5,570	757	77	4,732	1,672

Source: Ministry of Education

285. Table 24 shows the gender ratio of students at schools of all levels from academic years 2021 to 2024.

Table 24 Gender Ratio of Students at Schools of All Levels

Unit: %

Academic year \ Stage of education	Preschool		Primary school		Junior high school		Senior high school		Junior college		Bachelor's program		Master's program		Doctoral program	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
2021	52.09	47.91	51.86	48.14	52.16	47.84	54.09	45.91	26.92	73.08	50.47	49.53	53.04	46.96	64.16	35.84
2022	52.04	47.96	51.83	48.17	52.16	47.84	53.97	46.03	26.40	73.60	50.52	49.48	52.67	47.33	63.43	36.57
2023	52.01	47.99	51.81	48.19	52.01	47.99	54.00	46.00	26.11	73.89	50.59	49.41	52.26	47.74	62.72	37.28
2024	52.04	47.96	51.81	48.19	51.86	48.14	53.85	46.15	26.33	73.67	50.62	49.38	52.44	47.56	62.18	37.82

Source: Ministry of Education

286. Prevention of campus bullying: The Regulations Governing Prevention and Control of Bullying on Campuses (hereinafter referred to as the “Regulations”) specify mechanisms for preventing bullying on campus, procedures for dealing with bullying, and other requirements. Schools at all levels are required to set up a campus bullying prevention committee to handle the prevention, investigation, review, counseling, and other matters related to bullying incidents that occur on campus. However, the investigation, handling, and review of incidents of teacher-student bullying in senior high schools and below shall be handled by the school’s

campus incident handling meeting in accordance with the Regulations on the Termination, Non-Renewal of Contract, Suspension or Severance of Teachers in Senior High Schools and Below. In recent years, as children's rights have received more attention and the channels for feedback have become convenient and smooth, teacher-student incidents have been included in the statistics since 2020. The number of cases of school bullying by teachers against students were 14 in 2021, 21 in 2022, 37 in 2023, and 31 in 2024. In 2024, the Regulations were revised and a mediation mechanism for student-student incidents was established. The number of cases of school bullying by students against students were 243 in 2021, 201 in 2022, 461 in 2023, and 286 in 2024. In addition, the number of student-student mediation cases in 2024 totaled 426.

287. Prevention of gender-related incidents on campus: The Gender Equity Education Act specifies that when school personnel learn of suspected gender-related incidents on campus, they shall report to the competent authority within 24 hours. Failure to do so shall incur a penalty. This requirement compels education personnel to actively report suspected incidents after learning of their occurrence. From 2020 to 2024, schools reported 13,237 suspected sexual assault cases, 72,998 suspected sexual harassment cases, and 1,986 suspected sexual bullying cases. There were 2,037 cases of sexual assault that were confirmed through applications for investigation or reporting procedures (1,557 cases were confirmed in middle schools), 11,985 cases of sexual harassment (7,557 cases were confirmed in middle schools), and 384 cases of sexual bullying (260 cases were confirmed in middle schools).

Reduction of Dropout Rate

288. The number of students returning to school from the 2020 to 2023 academic years was 2,303, 2,002, 2,258, and 2,260, respectively. The re-enrollment rates were 89.33%, 90.14%, 90.18%, and 90.84% respectively.
289. The Constitution and the Primary and Junior High School Act require citizens between ages 6 and 15 to receive mandatory education. The Compulsory Education Act specify the regulations for compulsory enrollment in schools. A reporting system has been in place since 1994 to effectively help dropouts return to school and protect the right to education of school-age children. In 2020, the Ministry amended the Regulations Governing Reporting Elementary & Junior High School Student Non-attendance or Dropping Out and Counselling to Assist Such Students in Resuming Their Studies to integrate agencies of education, interior affairs, police, social affairs, and other matters and introduce various resources to plan dropout prevention, follow-up, and re-enrollment counseling mechanisms. The information

provided through the Children and Youth Protection Network Information Exchange Platform is used by the competent social services authorities to provide necessary assistance.

290. Diverse alternative education measures: In principle, dropouts from elementary and junior high schools should return to their original class in the original school. If they cannot adapt to the original environment when they are provided with assistance to return to school, arrangements may be made for them to attend alternative education institutions. The national diverse education guidance measures for the 2024 academic year included: (1) the Tzu-Hui Class, with 365 students in 34 classes in 12 schools; (2) collaborative halfway class, with 109 students in 16 classes in 13 institutions; and (3) resource halfway class, with 345 students in 39 classes in 39 schools, which matches actual needs.

Rights to Education for Persons with Disabilities

291. From August 1, 2023 to July 31, 2024, there were 152,917 students with disabilities in preschools, elementary and junior high schools, senior high schools/vocational schools, colleges, and universities, including 106,356 (69.55%) male and 46,561 (30.45%) female.
292. To effectively promote special education, the Special Education Act requires all levels of government to allocate sufficient budget for special education. The central government is required to provide no less than 4.5% of its annual education budget and local governments are required to provide no less than 5% of their annual education budget for special education. No educational institution, kindergarten, or examination agency at any level may refuse to allow a student to enroll or take an exam solely on the grounds that the student has a disability, nor may they attempt to persuade a student against enrolling or require a parent to attend school with the student. The provision of special education and related services, as well as the establishment of facilities, shall align with the goal of inclusion and incorporate the principles of adaptability, individualization, universal design, reasonable accommodations, localization, barrier-free environments, and accessibility. Students with disabilities who are verified as having special needs are entitled to special education regardless of whether they have a disability certificate. Taiwan promotes an inclusive education system, where most students with disabilities attend regular schools. They may receive special education through resource rooms, itinerant programs, or self-contained classes, or through special education programs provided in regular classrooms. During the 2024 school year, 87.69% of students with disabilities at the senior high level and below were placed in general education classrooms and benefited from inclusive education.
293. Both the professional training courses for childcare staff and the professional training courses

for early childhood education teachers and nurses include child development and special infant care courses. Therefore, childcare staff in daycare centers and professionals in early childhood education institutions receive professional training. In addition, the above-mentioned personnel must take 18 hours of on-the-job training courses each year. The content also includes how to use development checklists, early childhood education reporting responsibilities and related resources, and care skills for children with developmental delays and other special infants and toddlers to enhance professionals' early childhood educational skills. In addition, according to the Standards for Establishing Children and Youth Welfare Institutes, daycare centers and early intervention institutes mainly provide daily care and self-care training for children. For children with developmental delays, the early childhood education touring counseling group mechanism can serve to enhance the skills of professional caregivers. Therefore, the establishment standards do not explicitly require the appointment of professors or special education personnel.

294. High school and vocational school students with disabilities have three pathways to higher education: adaptive counseling placement, exam-free admissions, and special admissions. Students with disabilities also have equal access to all the admissions programs available to senior high school graduates. To ensure that students with disabilities have greater opportunities for higher education, admissions examinations are held for them each year and enrollment quotas at universities and tertiary colleges are increased. Universities and tertiary colleges are also encouraged to hold their own entrance exams for students with disabilities. The government subsidizes schools with funding for study and general expenses for all students with disabilities (including multiple disabilities). The subsidy for 2024 totaled NT\$600 million, covering services provided to more than 14,000 students.

Article 14 Free Primary Education

Compulsory Education at Elementary/Junior Level

295. According to Article 32 of the Primary and Junior High School Act, amended and promulgated on June 21, 2023, elementary and junior high school students do not need to pay school tuition. The special municipality or county/city competent authority shall provide books for financially disadvantaged students, and these students are exempt from fees prescribed in the provisions of other ordinances.
296. In accordance with the Implementation Directions Governing K-12 Education Administration, MOE Subsidies for Disadvantaged Students at Elementary and Junior High

Schools, subsidies are provided for elementary and junior high school students who are unable to pay the charges collected on behalf of other entities in order to assist disadvantaged students. Between the 2019 and 2024 academic years, subsidies for these charges totaling NT\$589,922,499 were provided to 1,465,161 recipients.

297. See Note 265 of this report for the free tuition policy for senior high schools and vocational high schools.

Article 15 Science and Economic, Social and Cultural Rights

Laws, Regulations and Equality Measures Protecting Cultural and Science Rights

298. To fully protect people's basic rights such as cultural access, important cultural laws and regulations have been formulated since 1981, including the Cultural Heritage Preservation Act, Culture and the Arts Reward and Promotion Act, Development of the Cultural and Creative Industries Act, Museum Act, Public Television Act, Motion Picture Act, Underwater Cultural Heritage Preservation Act, Development of National Languages Act, Organizational Act of the Taiwan Creative Content Agency, and Cultural Fundamental Act. These legislations gradually form the basis for cultural administration. The Cultural Fundamental Act specifies that people shall not suffer discrimination or be subject to unduly different treatment based on ethnicity, language, gender, sexual orientation, age, location, religious belief, physical or mental condition, socioeconomic status, or any other condition in the enjoyment of their cultural rights. To improve the legal system and facilitate enforcement, the Ministry implemented continuous reviews from 2020 to 2024. On May 31, 2023, Article 10-1 of the Development of the Cultural and Creative Industries Act was amended to add penalties for selling tickets for arts and cultural performances at prices exceeding the face value or at fixed prices. This was implemented to protect the rights of the public to enjoy arts and cultural activities. In terms of cultural heritage preservation, Articles 41 and 99 of the Cultural Heritage Preservation Act were amended on November 29, 2023. This added provisions for the transfer of floor area in historical buildings and expanded taxation incentive measures to improve the protection of the property rights and interests of private cultural asset owners.

299. To achieve balanced regional development, the Ministry has provided subsidies for improving accessibility and friendly services have through the Museum and Local Cultural Museum Development Plan and Art and Culture Professional Venue Upgrade Plan for 23 exhibition and performance facilities in Taiwan from 2020 to 2024. The Professional Arts and Cultural

- Venue Upgrade Plan has supported a total of 71 venues in 22 counties and cities to carry out hardware renovation and upgrades as of 2024. It improved professional performance facilities and service quality, including assisting 24 performance and exhibition venues to complete accessible facility updates. It will continue to provide guidance to county and city governments to improve the service efficiency of each venue and achieve the goal of friendly and equitable venues. In addition, the National Theater and Concert Hall completed the installation of nursing beds in public areas, the construction and improvement of breastfeeding rooms, and the improvement of accessibility routes in rehearsal rooms from 2021 to 2022. In 2023, accessible showers and toilets were installed and safety handrails in the Recital Hall were improved. In 2024, more removable armrest seating was added, more handrails were installed in the Concert Hall, and the wheelchair-accessible ramp at Gate 1 of the National Theater was enhanced. The National Taichung Theater completed improvements to public toilets (including gender-friendly toilets) from 2020 to 2021. Caution strips at the tops and bottoms of stairs were added to public spaces in 2023. Accessible seats with adjustable armrests were added to the Grand Theater, and a series of accessible improvements, including automatic doors in the B1 office area, automatic doors at the taxi pick-up and drop-off areas on the 1st floor, and detailed grilles for the improved gutter covers on the 6th floor sky garden and outdoor walkways in 2024 were made. The National Kaohsiung Center for the Arts (Weiwuying) installed a stair lift to improve mobility access in 2020. In 2021, parent-child toilet seats were added to further support families and individuals with special needs. In 2024, accessible seats for limited mobility were installed in the Opera House and the venue began providing wireless audio headsets for guided tours. The National Museum of Prehistory completed the addition of public spaces (including braille and tactile maps, all-gender restrooms, nursing beds, breastfeeding rooms, and Muslim prayer rooms) from 2020 to 2022.
300. According to the Library Act, public libraries established by local governments should provide the public with book and information services. They promote lifelong learning and organize reading and other cultural activities. As of 2024, there were 553 public libraries across Taiwan. Patrons made approximately 131.51 million visits to the libraries in 2024 for an average of 5.40 visits per person per year. About 127.14 million books were borrowed on a total of 41.15 million visits, for an average of 6.10 books per person per year.
301. To safeguard the spiritual and material rights obtained from artistic and cultural creation, the National Culture and Arts Foundation and the Ministry of Culture have jointly established the Arts and Culture Legal Services Platform to provide free legal consultation services for

legal issues arising from cultural and artistic work practices in arts and culture activities. From March 2019 to December 2024, 824 consultations were completed, totaling 790 consultation hours.

302. To create a friendly environment for speakers of different languages, the Operating Guidelines for Subsidies to Create a Friendly Environment for Language Diversity were adopted in 2017 to channel subsidies to local governments and civil associations that provide interpretation, translation, and transcription services for domestic languages, Taiwan Sign Language, and languages of new immigrants. To promote language equality, subsidies are provided to encourage local governments, civil associations, and creators to create, produce, translate, dub, or rework cultural contents; use them in technological applications; and publish them in print, video, audio, or digital format for distribution, public broadcast, transmission, or screening. In addition, the regulations on subsidies are reviewed and revised annually to increase the training of talents versed in languages of different countries, including training of Sign Language guides and translation of audio-visual works to Taiwan Sign Language. Subsidies were provided in a total of 38 cases from 2020 to 2024. The Ministry of Culture continues to support the operations of the Public Television Service's Taigi TV Station in accordance with the Development of National Languages Act and Public Television Act. It produces and broadcasts a variety of Taiwanese shows including drama, variety shows, culture and arts, children and youth, and lifestyle. To support the development of national languages, the Bureau of Audiovisual and Music Industry Development of the Ministry of Culture revised the Guidelines for the Subsidy Program for Pop Music Projects Utilizing New Media in Show Production and Broadcasting in 2023. The amendment added subsidies for the production and broadcasting of audio and video shows in diverse national languages. By 2024, it approved subsidies for two projects to promote music in the Minnan language. To improve the production quality of local language pop music albums and support music creation that promotes regional language inheritance, revitalization, and development, the Bureau has provided subsidies for the production and distribution of regional language pop music albums since 2019. From 2020 to 2024, it approved subsidies for 96 cases.
303. To increase access to video resources, the Motion Picture Act stipulates that motion pictures screened for profit domestically must meet standards for handicapped access. The Guidelines for Public Television Accessible Program Production require the Public Television Service to produce a minimum of 50 hours of programming in accessible format each quarter. To improve the process of people with disabilities purchasing tickets for cultural and artistic

performances online, the Ministry of Culture established an identity authentication platform for people with disabilities to purchase tickets for cultural and artistic activities in 2022, providing an online real-time identity verification function for persons with disabilities. On August 17, 2022, it promulgated the Ministry of Culture Subsidy Guidelines for Arts and Cultural Performance Ticket Sellers to Optimize the Online Ticket Purchasing System for Persons with Disabilities to encourage ticket sellers to integrate with the interface. If tickets for events organized by local public venues are sold online through ticket sellers that have been interfaced with the Ministry of Culture platform, they can provide persons with disabilities with online real-time identity verification and ticket purchasing services. In 2024, 13 operators have received subsidies, and the Ministry will continue to provide guidance to encourage operators to integrate into the system and provide a variety of ticket purchasing services for persons with disabilities.

304. To implement cultural equality and provide people with equal access to arts and culture, public cultural centers actively promote friendly and equal rights measures for persons with disabilities, students, and seniors over 65 years old. In terms of audio description talent training, 685 people have participated in audio description promotion lectures and courses since 2020, including 85 people who participated in entry-level writer and visually impaired auditor training, and 75 people who participated in film and television audio description sound training courses. Subsidies were also provided to private institutions for 12 audio description training courses. A new subsidy for the production of audio description versions was added in 2021 in the Guidelines for the Administration of Domestic Feature Film Subsidies. It increased the number of audio description versions produced. As of 2024, eight films had received subsidies to produce audio description versions. Starting from 2020, subsidies have been provided to encourage movie theaters to install equipment and provide film audio description services. Three movie theaters have completed the installation of audio description equipment in eight theaters in Taipei, New Taipei, Taichung, Chiayi, and Kaohsiung. In addition, the Public Television Service's (PTS) audio-described show production maintains an output of approximately 30 hours per year, with content including drama, film, animation, life, children's shows, arts and cultural performances, and more. In 2024, the premieres (including new broadcasts) of audio-described shows totaled approximately 71.5 hours. To allow viewers to watch shows without constraints imposed by time, place, carrier, or channel scheduling, PTS has especially developed an online platform service. For example, the PTS YouTube channel "Being You" provides a variety of accessible

shows. From its launch on April 21, 2015 to 2024, 2,591 videos had been uploaded to serve the community of persons with disabilities. It has accumulated 16.473 million views, 4.12 million hours of viewing time, and 50,000 subscribers. The most popular show type is “audio-described” drama shows. In addition to the YouTube channel “Being You”, audio-described shows such as “Slow Travel Adventures”, “The World Between Us”, and a number of performing arts are also available on the PTS+ platform, providing more diverse and convenient viewing options.

305. In terms of education and training for tour guides, the National Center for Traditional Arts has provided friendly tours since 2019 with Sign Language tours for exhibitions and DIY arts and craft experiences. The National Museum of Prehistory conducted a training course for archaeological vocabulary Sign Language interpreters from 2020 to 2022 and completed 144 training hours. In 2022, it organized a training course for the visually and hearing-impaired escort service personnel in the exhibition halls. In 2023, it set up an online friendly tour guide information website to enhance the ability of the visually and hearing-impaired to scan QR codes on their mobile phones to connect to the Internet and obtain guided tour information. In 2024, it organized a training course for wheelchair-bound guides so that they can guide visitors in the exhibition halls. It enhanced their museum cultural experience and guiding skills, and helped them develop inclusive participation in culture and become professional museum guides. From 2021 to 2024, the National Museum of Taiwan Literature provided regular training programs for leaders in the “Taiwan Literature Resource Box” with five diverse community themes including “hearing impairment, visual impairment, children and adolescents, creative aging, and dementia”. As of 2024, a total of 18 leaders had completed the training and passed the internship assessment. From 2023 to 2024, the Taiwan Sign Language Tour Guide Empowerment Workshop was held to train deaf people to serve as special Taiwan Sign Language tour guides to introduce the museum’s architectural history and exhibition content in Taiwan Sign Language. In 2024, a total of 12 deaf people completed the workshop. In terms of accessibility initiatives, the National Taiwan Museum of Fine Arts has routinely organized audio description and touch tours for the visually impaired, Taiwan Sign Language guided tours for the hearing impaired, and inclusive art participation activities for elderly people living alone, families with dementia, and students with disabilities since 2013. In addition to its regular cultural accessibility programs, in 2014, it further offered art therapy courses and the Living Arts Festival for senior citizens. In 2024, it held 137 activities for a total of 26,350 participants. Service training programs for the disabled and the elderly

were also conducted, with 640 participants joining a total of 42 hours of training courses so as to enhance the competencies of all volunteer teams in equitable and accessible services and jointly promote the realization of an inclusive and human-centered museum. The National Human Rights Museum held Taiwan Sign Language Training Courses from 2020 to 2024, cultivating 25 trainees each year to have the ability to communicate in Sign Language for reception and guidance. It invited people from the deaf community to visit the museum for a total of five sessions and completed the production of 41 Sign Language introduction videos for the Human Rights Museum's attractions, White Terror historical sites, and the Injustice Site Database, to enhance the inclusion of hearing-impaired and deaf people and their access to human rights promotion resources.

306. Schools are required to comply with Article 14 of the Gender Equity Education Act, respect diverse gender differences, eliminate gender discrimination, and promote substantive equality of gender status. The Health and Physical Education Domain of the Curriculum Guidelines for 12-Year Basic Education has appropriately integrated gender equity education into the key learning objectives. The topics include respect for the diversity of biological sex, sexual orientation, gender characteristics, and gender identity; overcoming gender roles and elimination of gender discrimination; analysis of gender connotations of language, words, and symbols; gender literacy in science and technology information and media; gender power relations and interactions; gender rights and public participation; and gender and multiculturalism. It developed examples that incorporate the key learning objectives of the curriculum to provide teachers with case studies for use in class.
307. The Ministry of Education actively advocates and encourages schools to offer courses related to human rights education (including the Convention), establish relevant teacher research communities, develop teaching materials or teaching methods, or integrate human rights education (including the Convention) into curricula at major college and university meetings every year (presidents' meetings, academic affairs meetings, and school management directors' meetings). They also have access to the Ministry of Education's Human Rights and Transitional Justice Education Resources Center (<https://hre.pro.edu.tw>). The Ministry of Education also encourages universities with teacher training programs to offer courses related to human rights and the rule of law, or to integrate these into pre-service teacher education courses, so as to enhance the knowledge and skills of teacher trainees in human rights and the rule of law and thereby ensure that students enjoy the rights set forth in Article 15 of the Convention.

308. To increase women's interest in science, the K-12 Education Administration of the Ministry of Education has launched the High School Girls' Science Education Tour Project to teach students the experimental operations related to the International Mathematical Olympiad. It also invited winners of the Taiwan Outstanding Women in Science Award to visit girls' high schools (students) to encourage female students to enter scientific fields, in order to enhance women's study and research in mathematics and science. In 2024, a tour of female scientists was organized for 14 schools, with a total of 1,754 participants (291 boys and 1,463 girls).
309. To encourage special education workers, non-governmental organizations, and research institutions to develop special education teaching materials, teaching aids and auxiliary tools, and computer-assisted teaching software for high schools and below and education and care service institutions, and to continuously invest in education resources related to special education students, the K-12 Education Administration of the Ministry of Education holds the Ministry of Education Special Education Teaching Materials and Teaching Aids Design Competition every two years to reward research institutions, non-governmental organizations, schools, and teachers who develop special education teaching materials and teaching aids. Through the open call for entries, it collects the teaching experience and research and development results of special education workers across the country, and holds outcome presentations to facilitate professional exchanges. Excellent works were tailor-made for the unique requirements of people with special needs. The winning works were included in the Excellent Special Education Network platform and the Love Beyond Disabilities website for promotion. The government provides special protection for the rights and interests of students with special needs through communication methods that apply science.
310. In December 2021, the Executive Yuan approved a plan to promote digital learning in elementary and junior high schools. A tablet device has been allocated to each student in remote schools and one tablet device to every six classes in non-remote schools. The device is configured for special education schools and schools in non-remote areas include students in special education.
311. To properly leverage existing digital learning resources and integrate them into teaching, in addition to commissioning public and private organizations to develop digital content and subsidizing county and city schools to purchase digital content teaching materials, the Ministry of Education has commissioned a team from the National Taichung University of Education to carry out the Adaptive Learning Network Easy-to-Read Student Operation Manual Development Project to offer diverse groups and students with special learning needs

an easier way to familiarize with the Adaptive Learning Network interface. An easy-to-read version reduces the cognitive burden of special students when operating the system, thereby improving learning outcomes.

Protection of the Right to Access Culture of Minorities

312. The Ministry formulated an action plan for an accessible communication and transmission environment to help people with visual, hearing, and speech impairments more conveniently obtain public information through the Internet. It actively implements related tasks such as testing and standard setting for accessibility of government websites and issuing certification labels. As of 2024, there were 5,529 valid labels. The National Communications Commission (NCC) leverages the evaluation and renewal of licenses to motivate the television industry to promote an accessible environment for communications. Domestic television news channels are encouraged to provide assistive subtitles and produce and broadcast Sign Language translation content when major events or emergencies occur.
313. Subsidies are provided for publishers and organizations to publish digital content in accordance with the Operating Guidelines for Subsidies for Assisting the Development of the Digital Publishing Industry. Archives are provided free of charge for use by people with visual or hearing impairments or learning or perceptual disabilities. Subsidies were provided for the creation of 3,961 digital publications from 2020 to 2022, 1,583 in 2023, and 1,568 in 2024. The Ministry also implemented digital publishing standards and formats to align with international standards. In 2020, the National Museum of Prehistory published a digital audio book in Braille titled “The Glory of Clothing: The Rukai Oral Stories”. It contains animated videos with dubbing in Mandarin, the Rukai language, English, Japanese, and Sign Language. The main story in the print picture book is accompanied by Braille to facilitate inclusive reading for different groups.
314. To expand public participation by the new immigrant community, showcase their cultures, and foster art and cultural talent among new immigrants and their children, the Living Arts Center (affiliated with the Ministry of Culture) implemented a new immigrant arts and cultural promotion and community participation program in 2023 to convey their life stories and the cultural characteristics of their homelands to mainstream Taiwanese society. The National Museum of Prehistory coordinated a multiethnic women’s empowerment lesson plan with design workshops and instructional promotion activities. From 2020 to 2024, 42 new immigrant lecturers were trained and 55 workshops for 569 participants were held. During Multicultural Month, 21 cultural experience activities were held, with a total of 804

participants, to help the public understand the cultures of new immigrants.

315. The Ministry of Culture provides subsidies to the Indigenous Peoples Village Cultural Development Project to help non-governmental organizations, colleges, and universities in implementing related projects such as tribal cultural inheritance and development, traditional culture and arts master-apprentice inheritance, family or tribal migration history, and the creation of indigenous traditional culture in their native hometowns or cities. It approved subsidies for 109 projects from 2020 to 2024. In terms of the preservation of indigenous cultural assets, a total of 113 items and 235 cases have been registered and recognized as indigenous intangible cultural assets. Subsidies were provided to local governments for organizing 178 intangible indigenous cultural heritage preservation and related census projects between 2020 and 2024. 36 sites have been designated and registered as tangible cultural assets of indigenous peoples. In view of the uniqueness of indigenous culture, the Ministry of Culture continues to assist local governments in promoting the preservation of tangible indigenous cultural assets and balancing the development of indigenous areas. It also guides indigenous groups to participate in preservation, restoration, management, and maintenance to ensure that indigenous traditional architecture, construction, and restoration techniques can be passed on and sustained. From 2020 to 2024, the Cultural Heritage Bureau of the Ministry of Culture subsidized municipalities and county governments to handle 33 preservation projects of tangible cultural assets of indigenous peoples (monuments, historical buildings, settlement complexes, cultural landscapes, and historical sites) in accordance with the Guidelines for Subsidies for the Preservation, Restoration, and Management, and Maintenance of Cultural Assets by the Cultural Heritage Bureau of the Ministry of Culture.
316. The National Palace Museum provides guided tours in multiple languages and customized guided tours based on the needs of visitors with disabilities. It also develops assistive visitor resources for visitors with various disabilities, such as easy-to-read and easy-to-understand guidebooks, Braille guidebooks, and video and audio guides with audio descriptions. In addition, the Museum also tailored diverse educational promotion activities for different ethnic groups. From 2020 to 2024, it developed “National Palace Museum Animated Artifacts: Let’s Exercise!” and “Live Now Cards - Cognitive Card Deck” for people in health or suboptimal health, and elderly people with dementia. It organized a series of activities for the Happy Seniors Month, serving a total of 18,230 people. The Museum organized art accompaniment programs for young people in distressed families and art accompaniment programs for children receiving early intervention and their families, serving a total of 3,335

people. A total of 68 visits were held for the “Love Beyond Disabilities - Students with Disabilities Visit the North Branch of the National Palace Museum” project, benefiting 1,270 teachers and students. The Museum organized the Museum Explorers program, with a total of 637 schools and 22,741 visiting teachers and students (including 13,529 teachers and students from 413 schools in remote areas). The Museum has held the “National Palace Museum Smart Stars - Autism Parent-Child Family Museum Exploration Activity” since 2022 for a total of 60 people. Starting from November 2023, a “Hearing-Impaired and Deaf Appreciation - Sign Language Guided Tour” has been held every month, serving a total of 132 people. In addition, the Southern Branch has produced a Mobile Museum Teaching Kit which has been exhibited across 205 schools (including 80 schools in remote rural areas) from 2021 to 2024. The Museum organized the Asian Art Festival based on themes centered around Mongolia, Indonesia, Vietnam, South Korea, and Okinawa, Japan from 2020 to 2024. It provided free admission to citizens holding passports of these countries and invited disadvantaged groups to participate in the experience activities. The Museum implemented the Million Students Museum Tour Project, with a total of 1,060 schools and 73,463 teachers and students participating from 2020 to 2024 (including 21,009 teachers and students from 396 schools in remote or indigenous areas). In 2022, the Museum invited the Dr. Rednose Association of the Republic of China to organize two online activities with clown doctors to provide cloud companionship. It provided people quarantined at home with the opportunity to approach and participate in museum performances. Starting in 2023, it has worked with the Chiayi Prison of the Agency of Corrections, Ministry of Justice to organize art appreciation courses and experience activities to provide inmates with opportunities to participate in arts and culture. In 2024, it worked with the Chiayi County Health Bureau to arrange for 29 Chiayi County dementia care centers to visit the Southern Branch and designed exclusive courses. In 2024, it worked with Chang Gung Memorial Hospital, Chiayi to develop “My Needlework - Southern Branch Textile Cards” and the Tree of Life Quilting Courses, and conducted 11 demonstration activities at dementia care centers. To expand the participation of new immigrants in public affairs, the government has assembled the “Culture of Southeast Asia” team starting from March 2024. Composed of new immigrants, the team has been invited to the Southern Branch to conduct 20 storytelling and hand-crafting activities on the cultures of different Southeast Asian countries.

Diverse Society and Inclusion

317. To encourage young people to experience culture and promote the development of the arts

and cultural industries, the Ministry of Culture launched the Culture Points policy on June 6, 2023. It distributed 1,200 Culture Points to eligible young people aged 18 to 21, which could be used nationwide until June 30, 2024. The number of recipients was 874,000 and the collection rate was 89%. The consumption amount totaled NT\$1.006 billion and the collection and utilization rate was 96%. Starting from 2024, the program became long-term policy and the age of eligible recipients was expanded to those aged 16 to 22. By December 31, 2024, the number of recipients reached 1.289 million and the collection rate was 86%. The consumption amount totaled NT\$1.508 billion and the collection utilization rate was 97%. In terms of children and teenagers, the National Theater and Concert Hall organized youth arts and culture promotion activities, with a total of 54,148 participants from 2020 to 2024. The National Taichung Theater promotes art experience empowerment programs for people of all ages, with 4,429 events and activities and 524,697 participants from 2020 to 2024. The National Kaohsiung Center for the Arts (Weiwuying) has been running the Teens in Theater program since 2016. Professional actors, backstage crew, and practical courses provide participants with a variety of off-campus experiences. As of 2024, the program has welcomed 333 participants. Launched in 2019, the Learning Arts Together program has invited students from all over the country to attend performances at the National Kaohsiung Center for the Arts. By 2024, more than 109,000 teachers and students had participated in this enriching program.

318. In response to the challenges of an aging society, the Ministry of Culture continues to improve accessible facilities and space planning in cultural venues, and encourage multigenerational family members to participate in social activities. For example, with the theme Creative BOOM! Sunlight Box, the National Museum of History has joined forces with the Parents' Association for Persons with Intellectual Disability, Taiwan, ROC Foundation for Autistic Children and Adults in Taiwan, audio description workers, professional therapists, social workers, and other partners to develop and organize Sunlight Box: What's Happening in the World; Sunlight Box: Our Faces; and Sunlight Box: I Am Special. They provided opportunities for visitors from autistic families to participate in games and art creation activities alongside persons with intellectual disabilities, the visually impaired, and their caregivers. Nine events were held in 2022, serving 177 people. Six events were held in 2023, serving 94 people. Four events were held in 2024, serving 111 people. The National Taiwan Craft Research and Development Institute has implemented the Taiwan Green Craft Hope Project since 2021. The program serves the elderly, persons with disabilities, and

disadvantaged children and teenagers. The initiative has received widespread recognition and positive feedback. Recognizing the growing importance of elderly healthcare in today's society, while also addressing the needs of disadvantaged youth and people with disabilities, the Institute established the support network Angel Group on August 18, 2022, and simultaneously announced the Craft Time Bank mechanism to continue recruiting supporters. Through mutual social support, it incorporated craftspeople, occupational therapists, corporate partners, and other community support systems to integrate crafts into healthcare, long-term care, and community care centers, conveying the power of hope, healing, and companionship. It facilitated participation in a total of nearly 100 locations, with more than 350 sessions and close to 10,000 participants. In 2024, the Urban Craft Travel project was introduced, targeting urban community care sites such as the Down Syndrome Foundation ROC, the Eden Foundation, community long-term care/daycare centers, elderly care centers, women and family service centers, and indigenous development associations. This program offers basic therapeutic craft courses designed to foster both craft learning and emotional well-being. A total of 37 sessions were conducted, reaching 694 participants. In 2024, the National Museum of Prehistory organized the Visually Impaired Outdoor Orienteering Challenge with the aim of helping companions of persons with visual impairments understand and respond to their needs. By designing levels in the outdoor park terrain and landform environment, it enhanced the understanding of outdoor terrain and map symbols by the visually impaired and their relatives and friends, and helped both the visually impaired and their companions solve problems together.

319. To protect women and girls with disabilities from discrimination, the Ministry of Culture has reviewed the relevant accessible equipment and facilities in its affiliated institutions from a gender perspective. In 2022, the MOC conducted an inventory of 19 affiliated institutions. Since 2023, the MOC has been improving gender-friendly spaces and creating equal rights infrastructure from a gender perspective.

Preservation and Expansion of Cultural Heritage

320. The Ministry of Culture has implemented the Important Traditional Arts Preservation and Transmission Program since 2009. As of 2024, 116 artists had graduated from the program designed to preserve traditional performance arts and traditional crafts. As of 2023, 50 Military dependents' villages had been designated as cultural heritage sites. To preserve their culture, subsidies were provided to the local government for 17 cases undertaken under the Military Community Preservation New Star Project and 21 cases undertaken under the

Remaking History Onsite Project (Veteran Village Division) as of 2024. Regarding the preservation of underwater cultural assets, the Underwater Cultural Assets Inventory Management and Underwater Target Verification Program is implemented each year to monitor registered shipwrecks and conduct research on underwater cultural assets. The Underwater Cultural Assets Investigation and Monitoring Technology Research Partnership Program studies monitoring technologies for underwater cultural assets, and the Underwater Relics Inventory and Preservation and Maintenance initiative serves to organize, preserve, and repair underwater relics. In addition, the Underwater Cultural Asset Resource Center has been renovated as a space for the maintenance and display of underwater relics. The Underwater Cultural Asset Database is continuously updated and maintained as a digital data storage and management platform for underwater cultural assets. In addition, regarding the promotion of underwater cultural heritage, publicity is carried out by methods such as publications, exhibitions, promotional activities, and talent training. The underwater cultural heritage board game teaching material “Underwater Explorers and Blue Trackers” was also used to promote the Underwater Cultural Heritage Exploration Summer Board Game Competition for children in grades three to six.

321. The National Science and Technology Council promotes the development of science and technology by building a gender-equal research environment and emphasizes placing people first to promote scientific knowledge and its applications:

- (1) It promotes the Taiwan Science Train project and arranges for students from remote areas to participate in the science train around the island, so that technology can reach remote corners of Taiwan and achieve inclusive technology. It aligns with ensuring equal access to science in the United Nations Sustainable Development Goals (SDG 4): The Taiwan Science Train is a popular science activity organized by the National Science and Technology Council and the Taiwan Railways Administration. It transforms the eight electric train carriages into scientific experiment sites, connecting special scientific activities in counties and cities across Taiwan on a six-day science tour around the island. The 2024 Taiwan Science Island Train event comprised 19 university departments, 27 high schools, and 9 carriage sponsors across Taiwan. It leveraged the resources of the Ministry of Transportation and Communications, county and city government education bureaus/departments, and corporate resources to jointly plan 32 stops and more than 300 science experiments in the carriage. It traveled across 17 counties and cities across Taiwan in six days, allowing more than 24,000 elementary school children to participate in

scientific exploration and hands-on experience in four stages from boarding stations to train turns, disembarking, and visiting activities.

- (2) To ensure that all children have access to equitable quality education, and in light of the impact of the COVID-19 pandemic which exposed the deficiency in digital learning resources in remote areas of Taiwan, Taiwan Science Train was specifically designed for elementary school children in remote areas outside the mountains or cities. It allows them to participate in science experiments or visit nearby science museums and open areas of companies, increasing students' opportunities for learning science. A total of 203 primary and secondary schools participated in the six-day Taiwan Science Train event in 2024, of which more than 99 (49%) schools from remote, extremely remote, areas outside the mountains or cities actively participated.
- (3) The National Science and Technology Council organized the "Kiss Science, Make a Difference" scientific research field open house event: It invited tech companies, government institutions, and academic research institutions to collaborate across sectors to jointly cultivate local STEM talents and create a science educational environment that fosters inclusiveness and diversity. Science cannot become universal overnight. It requires the concerted efforts of the industry, government, academia, and research institutions to maximize the benefits of invested resources. The National Science and Technology Council pioneered the "Kiss Science, Make a Difference" event and invited tech companies, government agencies, and academic research institutions to provide scientific research venues on a large scale and open them to the public for the first time. The event allowed the public to step into scientific research facilities that are not usually accessible and peek into their mysteries. As of 2024, six sessions had been held. This is not only a trailblazing domestic initiative, but also rare event in global terms. It fully demonstrates Taiwan's abundant scientific research resources at the core of SDG 17, "Partnerships for the Goals", to realize a sustainable vision together.
- (4) The first Science Day popular science activity was launched to improve the scientific literacy of all citizens: Since 2020, the world has been experiencing a lengthy COVID-19 pandemic. At the same time, the rapid development of Internet technology has made it easier to transmit and produce information. Establishing correct scientific concepts among the public and fostering rational thinking skills are pivotal to dispelling false information. Therefore, the National Science and Technology Council planned a Theme Science Day event, selected the dates on which major events in the history of science occurred, and

- leveraged multiple channels to disseminate articles on different themes to integrate science into the lives of ordinary people and enhance the media and scientific literacy of all people.
- (5) Promoting science education for specific groups (students from remote areas and girls): The National Science and Technology Council also promotes science education for specific groups, such as promoting science accessibility for rural residents and indigenous peoples, and increasing rural students' interest and confidence in learning science. It also encourages women to study science and motivates them to STEM through popular science activities. It trains female seed teachers and helps women enter STEM fields and engage in scientific research. On special holidays, the National Science and Technology Council organizes International Women in Science Day activities in response to the United Nations' International Day of Women and Girls in Science on February 11. The wide variety of fascinating activities such as seminars, activity camps, science sharing, and workshops encourage more women and young girls to participate in STEM or related scientific fields of study. It held the "Women's Tech Talk" symposium in 2022 and "Ubiquitous Semiconductors, Sharing a Sustainable Future with You" on International Day of Women and Girls in Science in 2023. It also organized "Math for Girls, Unlocking the Door to Science" for the International Day of Women and Girls in Science in 2024. Through lectures and puzzle-solving activities for female students, they are encouraged to actively pursue careers in science

International Communication and Cooperation in the Cultural Sector

322. As of 2024, membership had been established with five international organizations, including the International Council on Monuments and Sites, the International Council of Museums, the American Institute for Conservation of Historic and Artistic Works, the Japan Society for the Conservation of Cultural Property, and the International Committee for the Conservation of the Industrial Heritage. In 2024, the Federation of International Human Rights Museums Asia-Pacific (FIHRM-AP), administered by the National Human Rights Museum, partnered with the Artists at Risk Connection (ARC), which operates with the support of PEN America, to co-organize an international workshop for artists, and co-organized the International Forum on Indigenous Transitional Justice and Cultural Practice with the Center for International Indigenous Affairs of National Dong Hwa University. It also actively participated in international regional seminars such as the 6th International Congress for Underwater Archaeology (IKUWA6) and the Asia-Pacific Conference on Underwater Cultural Heritage (APCONF). In 2023, it signed a memorandum of cooperation with AusHeritage and other

organizations to strengthen bilateral cooperation. Because stone tidal weirs are recognized as important cultural heritage, the Ministry of Culture and National Central University co-organized the 2023 International Conference of the Conservation and Maintenance of Stone Tidal Weirs, which was held from June 12 to 16, 2023. A total of 160 people participated, including scholars, experts, and non-governmental organizations from Taiwan, the United States, the United Kingdom, Australia, Poland, Japan, South Korea, and the Philippines. The event explored the preservation, maintenance, and promotion of stone tidal weirs through four major themes: ecological sustainability, archaeological history, cultural and social systems, and structural techniques. Two round-table forums were held, along with the publication of 12 academic papers as well as field visits and networking events. In 2023, the Bureau of Cultural Heritage participated in the 21st General Assembly of the International Council on Monuments and Sites in Sydney and was invited to share Taiwan's digital heritage disaster prevention achievements at the conference. The Bureau also displayed Taiwan's cultural heritage posters, set up stalls, and played videos in the National Committees area in the Heritage Expo of the General Assembly. Together with 19 Taiwanese experts and scholars, the Bureau conveyed Taiwan's rich cultural heritage experience and value to the world. The Bureau also visited Australian government agencies related to culture and was invited to give a speech on Taiwan's cultural heritage policy at the Australian Heritage Association. It renewed the Memorandum of Understanding (MOU) on their partnership. It provided subsidies to Chiayi University to host the 2nd Symposium of the ICTMD Study Group on Indigenous Music and Dance with a Joint Day with the ICTMD Study Group on Music and Minorities from November 22 to 25, 2024. Three internationally renowned scholars from Finland, Brazil, and Slovenia were invited as keynote speakers. The event included five keynote speeches, 37 paper presentations (26 of which were from international speakers from the Netherlands, Austria, Australia, Indonesia, Belgium, Bangladesh, Nigeria, Japan, Finland, Brazil, the United States, and Sri Lanka), two workshops, five demonstration lectures, and two Taiwanese indigenous music and dance performances (a total of eight Taiwanese indigenous performance troupes participated), with a total of 318 participants.

Arts and Cultural Education

323. In the Education Report of the Republic of China published in 2011, arts and aesthetics had been identified as two main focuses in the country's education policy. The number of arts and education departments and graduate programs in Taiwan's colleges and universities is summarized as follows: in the 2020 academic year, 110 universities had 862 art-related

departments and graduate programs; in the 2021 academic year, 107 universities had 870 art-related departments and graduate programs; in the 2022 academic year, 106 universities had 838 art-related departments and graduate institutes; in the 2023 academic year, 103 universities had 803 art-related departments and graduate programs; and in the 2024 academic year, 99 universities had 754 art-related departments and graduate programs. The number of art classes (including special arts or talent classes) in elementary and secondary schools is as follows: 1,370 classes in 369 schools in the 2019 academic year; 1,409 classes in 375 schools in the 2020 academic year. 1,418 classes in 380 schools in the 2021 academic year. 1,446 classes in 381 schools in the 2022 academic year. 1,457 classes in 381 schools in the 2023 academic year. 1,456 classes in 382 schools in the 2024 academic year.

Protection of Intellectual Property Rights

324. Property that meets the criteria for patent, trademark, and copyright protection is protected under the Patent Act, Trademark Act, and Copyright Act, respectively. These Acts provide owners with exclusive rights over their works and protect them from infringement, enable these owners to enjoy material benefits from their creations, and protect the spirit of their creations. However, to protect public interests, limitations are imposed on the aforementioned exclusive rights.
325. In accordance with the Marrakesh Treaty established by the World Intellectual Property Organization, the Copyright Act stipulates the scope of exceptions and limitations of copyright related to persons with disabilities (including the visually impaired, learning disabled, hearing impaired, and other persons with perceptual disability). The Act allows government agencies and non-profit organizations to produce accessible format copies for disabled persons, and permits disabled persons or their representatives to produce such copies for nonprofit use by disabled persons. In addition, circulation of accessible format copies legally produced and imported exclusively for use by disabled persons is allowed under the Act, so as to facilitate the access to works for persons with disabilities.
326. To better protect the rights and interests of creators, infringements against intellectual property rights are subject to civil liabilities. In addition, criminal liabilities are governed by the Trademark Act, Copyright Act, Trade Secrets Act, and National Security Act. Between 2020 and 2024, there were 9,384 cases of trademark violations involving 11,904 individuals; 8,084 cases of copyright violations involving 10,805 individuals; confiscation of 201 optical discs; discovery of 123 violations of the Trade Secrets Act involving 248 individuals; and 11,833 Internet piracy cases. From 2020 to 2024, 2,052 individuals were prosecuted under

the Copyright Act and 3,781 individuals were prosecuted under the Trademark Act. From 2020 to 2024, the Intellectual Property and Commercial Court and Intellectual Property Court had processed 6,578 cases (including civil, criminal, and administrative litigation) involving IPR disputes, of which 5,946 (90.39%) were settled. The average time taken for case closure was 221.45 days, with earlier rulings in 88.11% of cases upheld at the court of the third instance.

Protection of Indigenous Culture

327. Taiwan established the Council of Indigenous Peoples in 1996 and enacted the Indigenous Peoples Basic Law, Protection Act for the Traditional Intellectual Creations of Indigenous Peoples, and Regulations Governing Cultural Heritage of Indigenous Peoples. The Indigenous Peoples Cultural Foundation, Taiwan Indigenous TV and Radio Station, APC Center, Indigenous Heritage Council, and Indigenous Library Information Center were established. Taiwan's government launched the National Indigenous Peoples Museum Park Construction Project in accordance with the Museum Act with the approval of the Executive Yuan to actively promote cultural preservation, innovative development, and dissemination and international exchange of indigenous culture. To protect the rights of indigenous peoples to education and cultivate talents needed by indigenous peoples based on their wishes and to benefit their development, the government formulated the Education Act for Indigenous Peoples and holds meetings of the Indigenous Education Policy Meeting with the Ministry of Education to consult indigenous education on policy plans.

328. By June 2024, the government completed the classification framework and contents of Taiwan's indigenous peoples. It completed the knowledge classification framework and contents of 11 ethnic groups, including the Atayal, Bunun, Tsou, Rukai, Seediq, Hla'alua, Kanakanavu, Puyuma, Paiwan, Saisiyat, and Sakizaya, developed educational curriculum modules for 10 ethnic groups, including the Bunun, Tsou, Rukai, Seediq, Hla'alua, Kanakanavu, Puyuma, Paiwan, Saisiyat, and Sakizaya, and organized four knowledge system classification framework forums, two academic seminars, and five indigenous knowledge system classification framework talent camps. It completed the inventory and collection of 24,758 pieces of documents of indigenous peoples in Taiwan, completed the establishment of knowledge research centers for all 16 indigenous peoples in 14 schools, and set up 16 indigenous knowledge building teams across the country. It has completed the inventory, collection, and organization of 17,000 documents of 11 ethnic groups, including the Atayal, Bunun, Tsou, Rukai, Seediq, Hla'alua, Kanakanavu, Puyuma, Paiwan, Saisiyat, and

Sakizaya. It has completed the design and planning of the cloud service platform for the indigenous knowledge system, and built and enriched the indigenous knowledge system database.

329. From 2020 to June 2024, the Council of Indigenous Peoples (CIP) has completed the drafts of education materials on the culture of 14 indigenous peoples; set up the Taiwan Indigenous Peoples Digital Archive Portal Site; edited and compiled the Taiwan Encyclopedia of Indigenous History, Language, and Culture; published 25 titles on major historical events and relocations of indigenous peoples; and completed approximately 35 volumes of township chronicles on the history of indigenous peoples in collaboration with local governments. In addition, the Taiwan Indigenous Peoples Resource Center had a collection of approximately 45,112 books/items in Chinese and foreign languages as of 2024.
330. As of 2024, the Council has assisted indigenous peoples or indigenous communities in submitting 150 exclusive rights applications, which have been consolidated into 120 cases. Among them, 105 cases (88%) have been reviewed (95 cases have been issued exclusive rights, two cases have been revised and re-examined, and eight cases have not been approved), 13 cases (11%) have been voluntarily withdrawn, and two cases (1%) have been rejected. Since 2017, the Council of Indigenous Peoples has subsidized local governments to carry out the Preliminary Investigation, Research, and Evaluation Project on Indigenous Cultural Assets and Indigenous Traditional Intellectual Creations, encouraging local governments to submit potential cultural assets within their jurisdiction for investigation and research, and to discover potential candidates for obtaining exclusive rights to indigenous traditional intellectual creations or designation as indigenous cultural assets. By 2024, 58 projects in 11 counties and cities have received approximately NT\$16.4 million in subsidies. In addition, as of 2024, 383 indigenous cultural assets have been registered.
331. From 2002 to 2024, subsidies of approximately NT\$169.49 million were provided to 35 cultural revitalization communities of plains indigenous peoples, approximately NT\$36.17 million were provided to 90 language revitalization groups of plains indigenous peoples, approximately NT\$12.72 million were provided to 98 plains indigenous communities for seasonal ceremonies, NT\$3.85 million were provided to the Tainan City Siraya Tribal Development Promotion Association for the Night Ceremony of Kabua-sua Village, and approximately NT\$70.75 million were provided to the Tainan City Government for the construction of the Beitouyang Feifan Cultural Park, totaling approximately NT\$290 million.
332. Since 2007, the Council of Indigenous Peoples has implemented the Guidelines on Subsidies

for Indigenous Education and Culture, expanding subsidies for individuals, indigenous organizations, schools, and local governments at all levels nationwide to organize important traditional indigenous rituals and cultural and festive activities. The Council of Indigenous Peoples provides subsidies for an average of 231 cases nationwide each year, with a total subsidy amount of NT\$27.5 million per year. They include about 70 to 80 cases in urban areas each year, with an annual subsidy of about NT\$2 million. In addition to continuing the spirit of traditional cultural rituals, it also aims to help people in urban areas carry forward the spirit of indigenous ceremonies, thereby enhancing the value of indigenous cultural industries. From 2020 to 2024, a cross-disciplinary art talent training and development plan for indigenous peoples was implemented, supporting a total of 143 art-related talents.

Preservation of Hakka Culture

333. To protect and promote Hakka culture and art, at least six Exquisite Hakka Opera Performances are held in cultural venues every year, and at least 10 Winter Opera Tours are held in conjunction with counties, cities, and local temple fairs. A total of 84 performances have been held since 2020. In addition, 20 Traditional Opera Campus Promotion Activities were held in 20 elementary and junior high schools across Taiwan from 2023 to 2024. The government supports Hakka arts and cultural teams to perform in cultural venues or participate in international art festivals and celebrations every year. From 2020 to 2024, 250 Hakka arts and cultural teams engaging in music, drama, dance, and folk arts received subsidies, totaling an annual average of more than NT\$46 million. The first Global Hakka Pop Music Competition was held in 2022, and it has been held with well-known domestic music festivals such as Megaport Music Festival, Simple Life Festival, 2023 StreetVoice Park Park Carnival, Spring Wave Music and Art Festival, and Vagabond Festival since 2023. Each year, the Council organizes activities at the Hakka Cultural Parks under its jurisdiction. Activities include the Hakka Coming-of-Age Ceremony, Agriculture Academy, Hakka Puppet Theater, and the Liugdui Ecological Museum Hakka Culture Promotion Train, as well as traditional Hakka festivals such as the New Year Blessing, Bag Gung's Birthday, and Autumn Harvest Festival.

334. The Council makes use of the landscape and industrial characteristics of Hakka villages to organize art exhibitions and experience activities. In 2019, it held the first Romantic Route 3 Arts Festival with the participation of 70 groups of art creators in more than 200 experience-based activities. They exhibited 64 artworks that attracted 700,000 visitors and facilitated more than NT\$1.4 billion in economic output. It won the Good Design Award in Japan in

2020. The 2nd Arts Festival was held in 2023 with the curatorial theme of "Falabidbog". It assembled 55 groups of artists in 21 design teams from seven countries, which created 91 works, developed 35 new Hakka flavors, planned 60 classic routes, and organized more than 100 experience-based activities. It also created the first cruise-style arts season shuttle bus, attracting more than 1.5 million visitors and generating more than NT\$3 billion in output value. It has won more than 14 domestic and international awards in design, visual design, performance, and communication.

335. Hakka TV launched in 2003 to protect the media access rights of the Hakka community and promote the dissemination of Hakka culture through new media. In the 21 years since its establishment, it has provided opportunities for people who speak Sixian, Hailu, Dapu, Raoping, and Zhao'an dialects to express their talents. It has launched more than 92 original Taiwanese Hakka film and television works, winning 62 Golden Bell Awards and 60 awards at overseas film festivals. "Gold Leaf" was crowned champion in the drama category of seven major OTT video streaming platforms and was broadcast on TV channels at home and abroad. In 2016, the national Hakka Radio was approved and established. Subsequently, the Hakka Public Communication Foundation was established in 2019 to incorporate Hakka Radio into its operations and implement radio and publication subsidy programs. The radio programs were nominated for 25 Golden Bell Awards, winning eight of them. In addition, 13 self-produced video works participated in domestic and international competitions, which won 14 awards and were shortlisted for 12 awards. Another 26 projects received subsidies for the production of diverse film and television content. The Hakka Affairs Council continues to produce promotional videos on Hakka issues to market the Hakka language and culture, increase the visibility of the Hakka people, and promote the sustainable development of the Hakka language and culture. In addition to videos on the annual Hakka Tung Blossom Festival, Hakka language proficiency certification, and the launch of the Hakka language input app, it also worked with other government agencies to shoot a short video on Hakka pride titled "Salute to the Dedicated" to remind the public that Hakka culture is an important part of daily life. It also produced and broadcast a cross-cultural issue video titled "Salute to the Indigenous Peoples" to showcase the diverse and rich ideas and appearances of Taiwan's Hakka people. Since 2020, the Council has highlighted issues such as gender mainstreaming and participation in civic movements to promote Hakka language and culture by sparking public discussion. It also launched a series of short videos during the Chinese New Year to convey the importance of speaking Hakka when Hakka people reunite with family members.

In 2021, the Council employed creative methods vastly different from the past to try to undo the “Taiwanese female discrimination” label of Hakka people prevalent in cyber bullying. It marketed Hakka culture by promoting gender equality and diversity engagement and eliminating stereotypes between ethnic groups. In 2022, it continued to produce short videos on Hakka pride and reputation, calling on the public to “find their own voices” to support the mother tongue movement and pay tribute to National Hakka Day. In 2023, a promotional video on the New Etiquette/Rest Movement was produced to convey and encourage the younger generation to express their feelings and voices, thereby enhancing the reputation of Hakka people and marketing the Hakka language and culture. In 2024, we launched the first crossover Hakka reputation video and implemented the Project Hack-Ka Romantic Occupation. On World Mother Language Day on February 21, we made Hakka heard in six major commercial channels across the country through sustainable issues. The average daily number of visitors in 2,400 stores in 20 counties and cities across Taiwan totaled 1.8 million: In May, we organized a flash mob with the Hakka word “𪗇” in landscapes and on the street, with 30,000 people participating in the physical event in Taipei and New Taipei. The text social media and online videos reached a total of 4.36 million people. In June, we held the “Formosa sad mang biang” event to cheer on the Olympic athletes and make Hakka a part of modern life.

336. The Hakka Affairs Council was established on June 14, 2001 with the mission of revitalizing the Hakka language and culture. It aims to build a happy, confident, and dignified Hakka identity, and make Taiwan a global center for Hakka cultural research and engagement. To intensify investigations, recordkeeping, research, and preservation of Hakka life and culture, it has, as of 2024, collected, translated, and published five foreign books on Hakka research, 13 books on Taiwan Hakka research, 10 picture books on industries or beliefs with Hakka culture, and one children’s book. The Library and Information Center of the Hakka Culture Development Center has collected 34,596 Hakka-related books, 2,232 audio-visual materials, and 97 journals. It promoted the National Village History and Settlement Recordkeeping project and published 30 volumes of village history. It carried out the Oral History Interview project and the 1895 Yiwei War investigation and research project, and published two volumes including “Tseng Kuei-hai - Only Persistence” and three volumes including “1895: The Choice between Resistance and Submission”.



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