

## Highlights for the First Quarter of 2026 (January to March)

- Jan 1, 2026 The monthly basic wage was adjusted from NT\$28,590 to NT\$29,500, and the hourly basic wage was adjusted from NT\$190 to NT\$196. This marks the tenth consecutive annual increase since 2016.
- Jan 1, 2026 To align with the minimum wage adjustment, the “Table of Grades of Labor Insurance Salary,” the “Insured Salary Category Chart of Labor Occupational Accident Insurance,” and the “Labor Pension Monthly Contribution Grading Table” were simultaneously revised and implemented. Full-time insured workers under Labor Insurance (Employment Insurance) whose insured salary or labor pension contribution salary was previously set at NT\$28,590 or NT\$28,800, as well as all insured persons under Occupational Accident Insurance whose monthly insured salary was NT\$28,590 or NT\$28,800, had their Labor Insurance (Employment Insurance), Occupational Accident Insurance insured salary, and labor pension contribution salary automatically adjusted to NT\$29,500 effective on the same date.
- Jan 1, 2026 The “Flexible Measures for Childcare Parental Leave without Pay” and the “Guidelines on Incentives for Employers Supporting Parental Leave Without Pay for Raising Children in a Friendly Workplace” were implemented. Given that enterprises with fewer than 30 employees account for more than 97% of all enterprises in Taiwan, employers generally have limited manpower. When employees apply for childcare parental leave without pay, enterprises are likely to incur additional administrative costs associated with hiring temporary personnel, overtime expenses for replacement staff, or implementing family-friendly workplace measures such as substitute staff allowances. To prevent employers from being unable to absorb such costs, which could otherwise lead to hidden discrimination and heightened labor-management tensions, and to encourage employers to accommodate employees’ needs for flexible day-based childcare parental leave without pay, employers are provided with a fixed incentive payment of NT\$1,000 for each day of childcare parental leave without pay taken by an employee. In addition, family care leave and personal leave taken for the purpose of caring for family members may now be applied for on an hourly basis, and employers may not reduce or withhold perfect attendance bonuses on such grounds.
- Jan 1, 2026 To strengthen protections for workers’ sick leave rights and interests, the “Regulations of Leave-Taking by Workers” were amended and implemented. The amendments stipulate that employers may not impose adverse treatment on workers who take ordinary sick leave for no more than 10 days. Once a worker has presented facts indicating that adverse treatment has occurred, the burden of proof rests with the employer. The amendments also specify that employers must adopt reasonable and comprehensive considerations in employee performance evaluations. In addition, where an employer deducts a perfect attendance bonus due to a worker taking sick leave, the deduction may only be calculated on a pro rata basis according to the number of sick leave days taken.
- Jan 8, 2026 The Bureau of Labor Funds of the MOL announced a public solicitation for entrusted domestic investment management (absolute return strategy) for the Labor Pension Fund (new system) and the National Pension Insurance Fund for the fiscal year 2025. A total of five entrusted institutions are expected to be selected, with each institution managing NT\$9 billion from the Labor Pension Fund (new system) and NT\$1 billion from the National Pension Insurance Fund, amounting to NT\$10 billion per institution and a total entrusted amount of NT\$50 billion. The target annual return for this mandate is benchmarked against the average dividend yield of the Taiwan Stock Exchange’s centralized stock market over the past five year-end periods, plus an additional 3%. Through the professional investment management capabilities of the entrusted institutions, the MOL aims to continue generating investment returns and maintaining stable long-term fund performance.
- Jan 13, 2026 Convened a press conference for the second phase of the “Action Plan for Strengthening Workplace Hazard Reduction,” focusing on factory fire and explosion prevention and disaster prevention for small and medium-sized enterprises (SMEs). The MOL announced the key priorities of the second-phase disaster reduction measures, targeting high-severity factory fire and explosion incidents as well as small and medium-sized enterprises (SMEs) with limited resources. Through inter-ministerial collaboration and public-private partnerships, the initiative aims to improve aging pipelines in petrochemical plants and provide systematic industrial guidance resources to assist enterprises in implementing on-site occupational safety and health measures, thereby jointly safeguarding workers’ lives and workplace safety.

- Jan 13, 2026 Established the MOL's first overseas office in the Philippines and assigned personnel to serve as Head of the Labor Division at the Taipei Economic and Cultural Office in the Philippines, officially launching bilateral Taiwan–Philippines labor cooperation and procedures for the recruitment and employment of overseas technical manpower.
- Jan 21, 2026 The President promulgated the Delivery Workers' Rights Protection and Delivery Platform Management Act to safeguard the rights and interests of delivery workers, consumers, and partner merchants, while also promoting the sound development of the food delivery platform industry. The Act will take effect on July 21 of the same year.
- Jan 21, 2026 The President promulgated amendments to Articles 29, 66, and 69 of the Labor Insurance Act to strengthen protections for borrowers of Labor Insurance relief loans. Under the amendments, loan applicants may establish dedicated accounts, and deposits in such accounts may not be used for offsetting, seizure, collateral, or compulsory execution. The amendments also clarify that claims for insurance premiums are not subject to debt discharge or statutes of limitation in order to safeguard the fund's creditor rights. In addition, the amendments provide a clear legal basis for the government's annual appropriations to the Labor Insurance Fund, formally establish the government's ultimate payment responsibility, and incorporate periodic financial review mechanisms into law to ensure the sound operation of the Labor Insurance system.
- Jan 23 –  
Mar 3, 2026 Implemented the "2026 Spring Safety Period Enhanced Workplace Disaster Prevention Implementation Plan," to urge enterprises to strengthen disaster prevention measures for high-risk operations and comply with regulations related to overwork prevention. A total of 8,842 business entities were inspected, resulting in 179 work suspension orders and 755 penalty cases, with total fines amounting to NT\$64.36 million. In addition, through public-private collaboration, the Ministry partnered with private-sector resources, including the Center for Occupational Accident Prevention and Rehabilitation (COAPRE), the Manufacturers United General Association of Industrial Park of R.O.C. (MUGA), the National Federation of Construction Occupational Safety and Health Associations, and regional promotion associations, to conduct disaster prevention awareness campaigns in northern, central, and southern Taiwan.
- Jan 26, 2026 Issued the "Directions for the Ministry of Labor's Advance Payment of Security Deposits for Provisional Attachment in Civil Litigation for Survivors of Workers Killed in Occupational Accidents" to assist surviving family members of workers who died in occupational accidents in obtaining statutory compensation and damages, reducing the financial burden associated with provisional attachment procedures in civil litigation, and safeguarding their rights and interests.
- Jan 27, 2026 Amended and issued the "Directions of Promoting Development and Application of Competency Standards," introducing an incentive mechanism for competency-based courses (iCAP) to encourage institutions to develop iCAP programs for key industries and industries facing labor shortages, thereby cultivating the professional and technical workforce needed by industry and enhancing industrial competitiveness.
- Jan 28, 2026 Announced the extension of the "Employment stability measures." Workers employed in nine industries—food and animal feed manufacturing, textiles, rubber products manufacturing, plastics products manufacturing, fabricated metal products manufacturing, electrical equipment and supplies manufacturing, machinery and equipment manufacturing, motor vehicles and parts manufacturing, and other transport equipment and parts manufacturing—will continue to be eligible for employment stability measures from February 1 to July 31, 2026, for a subsidy period of six months.
- Jan 28, 2026 Issued the "Implementation Plan for Strengthened Supervision of Factories and Construction Projects with High Occupational Accident Rates and Repeated Violations." The plan establishes enhanced regulatory mechanisms targeting enterprises with repeated major occupational accidents or recurrent violations of occupational safety and health regulations, including case management, public disclosure lists, mandatory submission of improvement plans within a specified period, and strengthened inspection measures. The initiative aims to urge enterprises to improve workplace environments, reduce occupational accident risks, and safeguard worker safety.
- Feb 7, 2026 Collaborated with the Taipei Public Library to hold a "Labor Picture Book Reading and Sharing Session." Deputy Minister Huang Lin-Na read the picture book *Little Rabbit TATA Goes to School* to schoolchildren. Through lively and engaging storytelling, the event introduced children to diverse occupations while promoting the core values of occupational equality and respect for labor from an early age.

- Feb 13, 2026 Issued the “Guidelines for Enterprises on the Prevention of Forced Labor,” transforming the International Labour Organization’s (ILO) 11 indicators of forced labor into practical and actionable tools. The Guidelines establish a step-by-step action framework based on five major dimensions and incorporate four core tools to guide enterprises from internal management practices to supply chain oversight. Through progressive self-assessment and improvement planning, the Guidelines aim to strengthen enterprises’ preparedness for international regulatory requirements and assist Taiwanese enterprises in identifying and reducing operational risks related to forced labor.
- Feb 26, 2026 The government allocated NT\$130 billion in 2026 (including NT\$10 billion from the special resilience budget) to supplement the Labor Insurance Fund and strengthen the Fund’s financial resources. As of February, a total of NT\$60 billion had been appropriated, including NT\$30 billion disbursed in January.
- Mar 3, 2026 Completed the disclosure of income distribution for the Labor Pension Fund for 2025, and provided various channels for individuals to inquire about the distribution amount of their personal accounts and the cumulative amount in their accounts.
- Mar 4, 2026 Held a press conference titled “Enterprise Childcare 3-3-3: Government Support for Employers” to promote strengthened enterprise childcare initiatives. During the event, Minister of Labor Hung Sun-Han outlined the government’s proposed reforms to the enterprise childcare subsidy system, including relaxing subsidy restrictions, increasing subsidy amounts, and introducing new operational and personnel subsidies. The measures are intended to encourage enterprises to establish family-friendly workplace environments, assist workers in balancing employment and family caregiving responsibilities, and support enterprises in attracting and retaining talent.
- Mar 5, 2026 Issued the “Operation Directions Governing the Pilot Program for Employers to Support Employment of Persons With Disabilities” to encourage enterprises to make effective use of the workforce potential of persons with disabilities. The Directions provide consultation, guidance, and incentive measures to assist enterprises in the recruitment, employment, and retention of employees with disabilities. The trial program will remain in effect from the date of issuance through December 31, 2027.
- Mar 11, 2026 Amended and issued the “Table of Qualifications, Technical Requirements, Minimum Salary Amounts, and Quotas for Employers Hiring Foreign Technical Personnel.” In response to practical workforce needs in the lodging service industry and cargo loading, unloading, and distribution operations at commercial ports, the amendments revise the methods for assessing foreign technical personnel’s language proficiency and introduce diversified recognition channels. Foreign nationals possessing certain academic qualifications whose passport nationality designates English as an official language may now be deemed to possess basic language proficiency. In addition, for lodging service work, foreign nationals who have previously completed at least six months of approved internship training in Taiwan within the past three years may use such experience as an alternative qualification for language proficiency. Through these adjustments, the MOL aims to enhance flexibility in language proficiency recognition and moderately relax language-related employment restrictions for qualified foreign nationals, thereby making the system more responsive to practical industry needs, helping industries supplement required manpower, and supporting service quality and overall industrial development.
- Mar 13, 2026 Amended and issued the “Subsidies for Universities and Colleges to Offer Vocational and Enterprise Youth Pre-Employment Programs.” To enhance the employment knowledge, skills, and work attitudes of college students, the program subsidizes colleges and universities in partnering with enterprises to provide practice-oriented training courses and on-the-job training. The initiative aims to strengthen students’ practical workplace competencies, improve their competitiveness in the labor market, and assist them in making a smooth transition from graduation to employment.
- Mar 20, 2026 Issued an official interpretation clarifying that where an employee is simultaneously caring for two or more children and applies for childcare parental leave without pay for a period of less than 30 days pursuant to Paragraph 3, Article 2 of the Regulations for Implementing Unpaid Parental Leave for Raising Children, the number of leave days applied for shall be calculated separately for each child.
- Mar 23 -  
Mar 28, 2026 The Workforce Development Agency’s Taoyuan-Hsinchu-Miaoli Regional Branch, Taichung-Changhua-Nantou Regional Branch, and Yunlin-Chiayi-Tainan Regional Branch jointly organized the 56th Regional Skills Competition, featuring 56 skill categories in the youth division and 13 skill categories in the junior division, with a total of 3,537 participants. The list of award winners was published on the official website of the Skills Evaluation Center of the Workforce Development

- Agency.
- Mar 25, 2026 Amended and issued certain provisions of the Enforcement Rules of the Labor Pension Act. The amendments specify that both former and current responsible persons of enterprises with overdue pension contributions shall bear joint liability for repayment, thereby strengthening employers' legal compliance obligations. The amendments also stipulate that employers may not refuse to report workers' voluntary pension contributions or refuse to withhold and remit such contributions on behalf of workers; violations may result in penalties and additional overdue surcharges. In addition, the scope of protection under the provision that "pension rights may not be assigned, offset, or seized" was expanded to include workers' surviving family members and designated beneficiaries. For minor surviving family members or designated beneficiaries inheriting pension benefits, the 10-year claim period shall commence upon reaching legal adulthood. The amendments further provide that individuals applying for monthly pension payments may, within a 30-day reconsideration period following the first pension disbursement, elect to change to a lump-sum pension payment, thereby balancing fund stability with the diverse needs of individual workers.
- Mar 30, 2026 Held the "Construction Industry Tripartite Safety Partnership Signing Ceremony," during which the Occupational Safety and Health Administration under the Ministry of Labor formally signed a Memorandum of Cooperation on Safety Partnership with the Taiwan Regional Engineering Contractors Association and the National Federation of Construction Occupational Safety and Health Associations. Through a public-private partnership model integrating government and industry resources, the initiative aims to assist enterprises in shifting from passive compliance to proactive prevention and in establishing more comprehensive safety management systems. By working together across government agencies, industry associations, and promotion organizations, the partnership seeks to implement the "Enhanced Workplace Disaster Reduction Action Plan," bring safety systems and management practices directly into construction sites, and gradually transform workplace safety into an integral part of industry culture, thereby jointly safeguarding construction operation safety.