

勞工退休金制度選擇意願徵詢表(參考)

基本資料		
姓 名	居留證號碼 / 護照號碼 / 國民身分證統一編號	出 生 年 月 日
		年 月 日
我清楚並瞭解，經選擇繼續適用勞動基準法之退休金制度者（勞退舊制），日後不得再變更為選擇適用勞工退休金條例之退休金制度（勞退新制）的規定，並依個人意願選擇的退休金制度如下（勾選請打✓）：		
「勞工退休金條例」 勞退新制	「勞動基準法」 勞退舊制	暫不選擇 <small>*屆期未向雇主表明將適用勞退新制</small>
如有選擇「勞退新制」，可再依個人意願，選擇是否自願提繳退休金。如有意願者，請於勞工自願提繳率欄位中「是」欄打✓，並填入提繳率。		
是		否
	%	
	【6%為上限】	
<input type="checkbox"/> 我已確認所選擇的退休金制度，並知道經選擇後不得再要求變更。		
(事業單位名稱)		
申請人：		(簽章)
		年 月 日

注意事項：

- 一、本表適用對象為外國專業人才延攬及僱用法於 115 年 1 月 1 日修法生效前已受僱，且修法生效後仍在同一事業單位之外國專業人才，始得選擇退休金制度。
- 二、外國專業人才一旦選擇繼續適用勞動基準法之退休金制度者，不得再變更為選擇適用勞工退休金條例之退休金制度。
- 三、建議外國專業人才應於 115 年 6 月 30 日向雇主表明選擇的退休金制度。屆期未選擇，雇主應於 115 年 7 月 15 日前，為外國專業人才參加勞工退休金條例之退休金制度，並辦理提繳作業。

「勞工退休金制度選擇意願徵詢表」填表說明暨注意事項

一、法令依據及適用對象

- (一) 法令依據：依外國專業人才延攬及僱用法第 24 條第 1 項規定，從事專業工作之外國專業人才及外國特定專業人才，適用勞工退休金條例之退休金制度。但其於本法中華民國 114 年 8 月 29 日修正之條文施行前（即 115 年 1 月 1 日前）已受僱且仍服務於同一事業單位，於修正施行之日起 6 個月內（即 115 年 6 月 30 日前），以書面向雇主表明繼續適用勞動基準法之退休金規定者，不在此限。
- (二) 適用對象：於外國專業人才延攬及僱用法修法生效前（即 115 年 1 月 1 日前）已受僱，且於修法生效後仍服務在同一事業單位之外國專業人才，始得選擇適用「勞工退休金條例」退休金制度（簡稱勞退新制）或「勞動基準法」退休金制度（簡稱勞退舊制）。

二、選擇期限與效力

- (一) 選擇期限：外國專業人才應於 115 年 6 月 30 日前向雇主表明選擇的退休金制度。
- (二) 暫不選擇：如一時無法決定，得先勾選「暫不選擇」，惟仍應於 115 年 6 月 30 日前完成退休金制度之選擇。
- (三) 未選擇之後續處理：屆期（115 年 6 月 30 日）仍未表明選擇者，雇主應於 115 年 7 月 15 日前，依法為該勞工申報參加勞退新制並辦理提繳作業。
- (四) 選擇變更限制：外國專業人才一經選擇繼續適用勞退舊制後，不得再變更為選擇適用勞退新制；115 年 1 月 1 日前，已為適用勞退新制者，或曾依法向雇主表明適用勞退舊制者，亦不能再進行選擇。

三、填表與收存方式

- (一) 表格取得：本表僅供參考，雇主自行得印製或重新編制本表、或由勞工自行提出、或由勞雇雙方議定，格式不限。
- (二) 文件收存：雇主於收受勞工交回之意願徵詢表，並經內部程序確認其選擇意願後（形式不限），應將其中一份交由勞工自行保存另一份由雇主留存備查。

四、勾選參加勞退新制的勞工，得依個人意願，自願提繳退休金。

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

Labor Pension System Selection Inquiry Form (Sample)

Basic Information												
Name	ARC No. / Passport No. / National ID No	Date of Birth (YYYY/MM/DD)										
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px dashed black; width: 20px; height: 20px;"></td> <td style="border: 1px dashed black; width: 20px; height: 20px;"></td> <td style="border: 1px dashed black; width: 20px; height: 20px;"></td> <td style="border: 1px dashed black; width: 20px; height: 20px;"></td> <td style="border: 1px dashed black; width: 20px; height: 20px;"></td> <td style="border: 1px dashed black; width: 20px; height: 20px;"></td> <td style="border: 1px dashed black; width: 20px; height: 20px;"></td> <td style="border: 1px dashed black; width: 20px; height: 20px;"></td> <td style="border: 1px dashed black; width: 20px; height: 20px;"></td> <td style="border: 1px dashed black; width: 20px; height: 20px;"></td> </tr> </table>											/ /
<p style="color: red; font-weight: bold;">I hereby acknowledge and understand that, upon electing to continue to be subject to the pension system under the Labor Standards Act (Old Pension System), I shall not be permitted to subsequently change my election to the pension system under the Labor Pension Act (New Pension System). Based on my personal intent, I hereby select the following pension system (please mark “✓” where applicable): :</p>												
「 Labor Pension Act 」 New Pension System	「 Labor Standards Act 」 Old Pension System	Temporary Non-selection <small>*If no declaration is made to the employer by the prescribed deadline, the employee shall be subject to the New Pension System.</small>										
If the New Pension System is selected, the employee may, at his/her own discretion, choose whether to make voluntary contributions to the labor pension account. If yes, please check “Yes” and specify the contribution rate.												
Yes	No											
	%											
【Maximum Contribution rate: 6%】												
<p style="color: red; font-weight: bold;"><input type="checkbox"/> I confirm my choice of Pension System and understand that it cannot be changed after selection.</p>												
Name of Enterprise: _____												
Employee:	(Signature)											
Date: ____ / ____ / ____												

Notes :

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

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

1. Legal Basis and Eligible Persons

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

2. Selection Period and Legal Effect

- (1) Selection Period : Eligible foreign professionals shall declare, in writing to their employer, their choice of pension scheme no later than June 30, 2026.
- (2) Temporary Non-selection : If a decision cannot be made at the time of completion of the form, the option “Temporary Non-selection” may be selected. Nevertheless, a final selection must still be made by June 30, 2026.
- (3) Handling of Failure to Make a Selection : If no selection is made by the deadline (June 30, 2026), the employer shall, by July 15, 2026, register the employee for participation in the New Pension System and complete the relevant contribution procedures in accordance with applicable regulations.
- (4) Restriction on Change of Selection : Once a foreign professional has chosen to continue under the Old Pension System, such choice shall be

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

3. Completion and Record-keeping of the Form

- (1)Obtaining the Form: This form is provided for reference only. Employers may print, reproduce, or redesign this form at their discretion, or allow the employee to submit their selection independently, or have the selection determined through mutual agreement between the employer and the employee. No specific format is required.
 - (2)Record-keeping: After receiving the completed inquiry form from the employee and confirming the employee's selection through internal procedures (no specific form required), the employer shall provide one copy to the employee for retention and keep the other copy on file for reference.
4. Employees who elect to participate in the New Pension System may, at their own discretion, make additional voluntary contributions to their individual labor pension accounts.