

Taiwan, China



Women, Business and the Law 2024 (WBL 2024) identifies barriers for women's economic empowerment in three areas: women's legal rights, policy instruments designed to support the implementation of these rights, and how these rights are realized in practice. For that purpose, three new *Women, Business and the Law* 2.0 indexes are presented for ten indicators: (1) legal frameworks, (2) supportive frameworks, and (3) expert opinions. For the WBL 2.0 legal frameworks index, 40 questions are scored across the ten indicators for 190 economies. For the WBL 2.0 supportive frameworks index, 30 questions are scored across the ten indicators for 190 economies. Overall economy level legal and supportive frameworks scores are then calculated by taking the average of each indicator, with 100 representing the highest possible score. The WBL 2.0 expert opinions index is created for a total of 164 economies. Expert opinion scores are not available for 26 economies due to an insufficient number of responses received from those economies during data collection. Individual responses at the economy level for 15 expert opinions questions across the ten indicators are scored by taking the median value of all responses per question. The economy level expert opinions index is equal to the simple unweighted average of the ten indicator scores.

For Taiwan, China, data refer to the legal frameworks, supportive frameworks, and expert opinions that are applicable to the main business city (Taipei). The scores for Taiwan, China are shown in the table below.

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WBL 2.0	Safety	Mobility	Workplace	Pay	Marriage	Parenthood	Childcare	Entrepren- eurship	Assets	Pension
Legal frameworks score	25.0	100.0	50.0	100.0	100.0	75.0	100.0	25.0	100.0	75.0
Supportive frameworks score	75.0	100.0	100.0	100.0	66.7	0.0	100.0	100.0	100.0	50.0
Expert opinions score	62.5	100.0	87.5	75.0	87.5	81.3	50.0	93.8	100.0	100.0

Women, Business and the Law 2024 2.0 indicator scores

In summary, the **WBL 2.0 legal frameworks score** for Taiwan, China (75.0 out of 100.0) is higher than the global average (64.2) and higher than the East Asia & Pacific regional average (57.8). When it comes to constraints on freedom of movement, laws affecting women's pay, constraints related to marriage, laws affecting childcare and laws affecting women's property and inheritance, Taiwan, China obtains a perfect score (100.0 out of 100.0). As an example, one of the lowest scores for Taiwan, China is on the indicator measuring laws affecting women's safety. To improve on the Safety indicator, Taiwan, China may wish to consider putting in place legislation on domestic violence, introducing legislation on femicide and introducing legislation on child marriage.

The **WBL 2.0 supportive frameworks score** for Taiwan, China (79.2 out of 100.0) is higher than the global average (39.5) and higher than the East Asia & Pacific regional average (33.9). When it comes to supportive frameworks affecting freedom of movement, supportive frameworks affecting women's decisions to work, supportive frameworks affecting women's pay, supportive frameworks affecting childcare, supportive frameworks related to women starting and running a business and





supportive frameworks affecting women's property and inheritance, Taiwan, China obtains a perfect score (100.0 out of 100.0). As an example, one of the lowest scores for Taiwan, China is on the indicator measuring supportive frameworks affecting women's work after having children. To improve on the Parenthood indicator, Taiwan, China may wish to consider making it possible to apply for maternity benefits through a single government application process, putting incentives in place to encourage fathers to take paternity leave on the birth of a child and publishing sex-disaggregated data on unpaid care work.

The **WBL 2.0 expert opinions score** for Taiwan, China (83.8 out of 100.0) is higher than the global average (65.7) and higher than the East Asia & Pacific regional average (64.8). When it comes to expert opinions on freedom of movement, expert opinions on women's property and inheritance and expert opinions on women's pensions, Taiwan, China obtains a perfect score (100.0 out of 100.0). As an example, one of the lowest scores for Taiwan, China is on the indicator measuring expert opinions on childcare.

QUESTION	ANSWER	LEGAL BASIS
Safety		
Is there legislation on domestic violence?	No	No applicable provisions could be located
Is there legislation on femicide?	No	No applicable provisions could be located
Is there comprehensive legislation on sexual harassment?	Yes	Sexual Harassment Prevention Act, Arts. 2, 7-11, 20-22, and 25; Act of Gender Equality in Employment, Arts. 12-13 and 26-30; Gender Equity Education Act, Art. 2 and Ch. 4; Domestic Violence Prevention Act, Art. 2(5); Criminal Code, Arts. 228 and 315(1); Stalking and Harassment Prevention Act, Arts. 3 and 18(1)
Is there legislation on child marriage?	No	No applicable provisions could be located
Mobility		
Can a woman travel internationally in the same way as a man?	Yes	Passport Act, Arts. 15 and 16
Can a woman choose where to live in the same way as a man?	Yes	Civil Code, Art. 1002
Can a woman travel outside her home in the same way as a man?	Yes	No restrictions could be located
Do women and men have equal rights to confer citizenship to their spouses and their children?	Yes	Nationality Act, Arts. 2 and 4
Workplace		
Can a woman get a job in the same way as a man?	Yes	No restrictions could be located
Does the law prohibit discrimination in employment based on gender?	Yes	Act of Gender Equality in Employment, Art. 7
Does the law prohibit discrimination in recruitment based on marital status, parental status, and age?	No	No applicable provisions could be located
Does the law allow employees to request flexible work?	No	No applicable provisions could be located
Рау		
Does the law mandate equal remuneration for work of equal value?	Yes	Act of Gender Equality in Employment, Art. 10; Labor Standards Act, Art. 25
Can a woman work at night in the same way as a man?	Yes	No restrictions could be located
Can a woman work in an industrial job in the same way as a man?	Yes	No restrictions could be located
Can a woman work in a job deemed dangerous in the same way as a man?	Yes	No restrictions could be located
Marriage		
Can a woman be "head of household" or "head of family" in the same way as a man?	Yes	No restrictions could be located
Is the law free of legal provisions that require a married woman to obey her husband?	Yes	Civil Code, Arts. 1003 and 1003-1

WBL 2.0 legal frameworks data





Can a woman obtain a judgment of divorce in the same way as a man?		Civil Code, Arts. 1049 and 1052					
Does a woman have the same rights to remarry as a man?		No restrictions could be located					
Parenthood							
Is paid leave of at least 14 weeks available to mothers?	Yes	Act of Gender Equality in Employment, Arts. 15 and 16; Labor Standards Act, Art. 50; Enforcement Rules for Act of Gender Equality in Employment, Art. 6; Employment Insurance Act, Art. 19-2					
Are leave benefits for mothers paid solely by the government?	No	Act of Gender Equality in Employment, Art. 15; Labor Standards Act, Art. 50					
Is there paid leave available to fathers?	Yes	Act of Gender Equality in Employment, Arts. 15 and 16; Enforcement Rules for Act of Gender Equality in Employment, Art. 7; Employment Insurance Act, Art. 19-2					
Is dismissal of pregnant workers prohibited?	Yes	Act of Gender Equality in Employment, Art. 11; Labor Standards Act, Art. 13					
Childcare							
Does the law establish provision of childcare services in center- based settings?	Yes	Protection of Children and Youths Welfare and Rights Act of 2003, Arts. 8(8), 75 and 82; Early Childhood Education and Care Act of 2011, Arts. 3.1, 3.2, 5 and 8.6; Regulations for the Establishment and Permission of Private Children and Youth Welfare Institutes of 2004, Art. 3; Act of Gender Equality in Employment of 2002, Art. 23; Regulations on Subsidy and Standards for Establishing Breastfeeding (Breast Milk Collection) Rooms, Childcare Facilities and Measures of 2002, Art. 2					
Does the law establish any form of support to families for childcare services?	Yes	Regulations for Subsidizing Life Assistance as well as Nursery and Medical Expenses of Disadvantaged Children And Youth of 2012, Arts. 6-7; Official Website of Division of Welfare Services for Women and Child Care Centers, Social Affairs Bureau, Taipei City Government; Income Tax Act, Art. 17(3)(vi)					
Does the law establish any form of support to non-state childcare providers?	Yes	Official Website of the City of Taipei; Value-added and Non-value-added Business Tax Act, Art. 8(4)(5); Regulations on Subsidy and Standards for Establishing Breastfeeding (Breast Milk Collection) Rooms, Childcare Facilities and Measures, Art. 4					
Does the law establish quality standards for the provision of childcare services in center-based settings?	Yes	Early Childhood Education and Care Act of 2011, Arts. 16.1 and 16.4; Standards for Establishing Children and Youth Welfare Institutes of 2020, Art. 3; Regulations for Governing Qualifications and Trainings of Professional Personnel of Children and Youth Welfare Institutes of 2022, Arts. 3, 4 and 6; Regulations for the Establishment and Permission of Private Children and Youth Welfare Institutes of 2004, Art. 16					
Entrepreneurship							
Can a woman undertake entrepreneurial activities in the same way as a man?	Yes	No restrictions could be located					
Does the law prohibit discrimination in access to credit based on gender?	No	No applicable provisions could be located					
Does the law prescribe a gender quota on corporate boards?	No	No applicable provisions could be located					
Does the law include gender-sensitive procurement provisions for public procurement processes?	No	No applicable provisions could be located					
Assets							
Do men and women have equal administrative power and ownership rights to immovable property, including land?	Yes	Civil Code, Art. 1018					
Do sons and daughters have equal rights to inherit assets from their parents?	Yes	Civil Code, Arts. 1138 and 1141					
Do male and female surviving spouses have equal rights to inherit assets?	Yes	Civil Code, Art. 1144					
Does the law provide for the valuation of nonmonetary contributions?	Yes	Civil Code, Arts. 1005, 1017, 1018 and 1030-1					
Pension							
Are the ages at which men and women can retire with full pension benefits equal?	Yes	Labor Insurance Act, Art. 58					
Are the ages at which men and women can retire with partial pension benefits equal?	Yes	Labor Insurance Act, Arts. 58 and 58-2					



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Is the mandatory retirement age for men and women equal? Are periods of absence due to childcare accounted for in pension benefits?

Labor Standards Act, Art. 54 Yes No

No applicable provisions could be located

WBL 2.0 supportive frameworks data

QUESTION	ANSWER	SOURCE
Safety		
Has the government developed comprehensive mechanisms to address violence against women?		The Ministry of the Interior Q&A Handbook on Preventing Sexual Harassment; Domestic Violence and Sexual Assault Prevention Center of Taipei City Government; Taipei City Hospital's One-Stop Domestic Violence and Sexual Assault Medical Services; Taipei City Hospital's One-Stop Domestic Violence and Sexual Assault Medical Services
Are there special procedures for cases of sexual harassment?	Yes	Sexual Harassment Prevention Act, Acts. 4, 6, and 13; Stalking and Harassment Prevention Act, Art. 12
Is there a government entity responsible for the monitoring and implementation of national services, plans and programmes addressing violence against women?	No	Insufficient evidence located
Is there an annual budgetary allocation towards violence against women risk mitigation, prevention and response programs?	Yes	Annual Budgetary Accounting of Domestic Violence and Sexual Assault Prevention Center of Taipei City Government
Mobility		
Are passport application processes the same for women and men?	Yes	Passport application form; Passport application procedures
Are the application processes for official identity documents the same for women and men?	Yes	ID application procedures
Is there a current policy or plan that explicitly considers the specific mobility needs of women in public transportation?	Yes	Ministry of Communications Gender Equality Promotion Plans (2022 - 2025)
Workplace		
Has the government published guidelines on non- discrimination based on gender in recruitment?	Yes	Record of Employment Discrimination Prevention Cases of New Taipei City Government in 2022
Has the government published guidelines on flexible work arrangements?	Yes	Occupational Safety and Health Administration: Home Work Reference Guidelines; Guiding Principles for Labor Hours Outside the Workplace
Is there a specialized body that receives complaints about gender discrimination in employment?	Yes	Act of Gender Equality in Employment, Art. 34
Pay		
Are there pay transparency measures or enforcement mechanisms to address the gender pay gap?	Yes	Act of Gender Equality in Employment, Art.10 and 38-1; Employment Service Act, Art.5 and 65.
Is sex-disaggregated data on employment in different industries or sectors published at least on an annual basis?	Yes	Directorate-General of Accounting and Accounting, Executive Yuan: Employed Persons - Industry Standard Classification Revisions 8-11; Bureau of Mines: Gender Statistics in 2022
Marriage		
Is there a fast-track process or procedure for family law disputes?	No	Insufficient evidence located
Are there specialized family courts?	Yes	Juvenile and Family Court
Is legal aid available for family law disputes?	Yes	Legal Aid Foundation
Parenthood		
Is it possible to apply for maternity benefits through a single government application process?	No	Insufficient evidence located
Are incentives in place to encourage fathers to take paternity leave on the birth of a child?	No	Insufficient evidence located
Has sex-disaggregated data on unpaid care work been published?	No	Insufficient evidence located
Childcare		





Is there a publicly available registry or database of childcare providers?	Yes	Official Website of the Department of Social Welfare, Taipei City Government
Is there a clearly outlined application procedure to request financial support from the government for childcare services by parents?	Yes	Official Website of Division of Welfare Services for Women and Child Care Centers, Social Affairs Bureau, Taipei City Government
Is there a clearly outlined application procedure to request financial support from the government for childcare services by non-state childcare providers?	Yes	Official Website of the City of Taipei; Official Website of the Ministry of Labor Enterprise
Has the government published any reports on quality of childcare services within the last 3 years?	Yes	Official Website of Taipei Early Childhood Education
Entrepreneurship		
Is sex-disaggregated data on business activities, entrepreneurship, or women-owned businesses published on a regular basis?	Yes	Summary statistics on bank loans by gender, Financial Supervisory Commission; Gender Statistics of Public Company Directors, Financial Supervisory Commission; Industry, Occupation and Employment Status of Employees in Taiwan, National Statistics R.O.C. (Taiwan)
Are there government-led programs that provide support to female entrepreneurs such as access to finance or regarding agency and empowerment?	Yes	Women Entrepreneurship Program, Ministry of Economic Affairs; "Phoenix Loan for Micro Entrepreneurship", Labor Development Agency of the Ministry of Labor; "Youth Entrepreneurship and Start-up Fund Loans", the Small and Medium Enterprise Division of the Ministry of Economic Affairs; "SME Innovation and Development Project Loan", the Small and Medium Enterprise Division of the Ministry of Economic Affairs
Is there a current national government plan or strategy with a focus on women's access to financial services?	Yes	Gender Equality Policy Guidelines; Hakka Affairs Council Gender Equality Promotion Plan (2019-2022)
Assets		
Are there mechanisms or incentives to encourage women to register immovable property?	Yes	Civil Code, Art. 1031; Regulations of the Land Registration, Art. 32; Land Act, Art. 34
Are there awareness measures in place to improve women's access to information about marital and inheritance rights?	Yes	Women Support Center, Department of Social Welfare (Taipei City Government)
Is anonymized sex-disaggregated data on property ownership published on a regular basis?	Yes	National Registered Land Ownership Area Gender Statistics, Ministry of the Interior
Pension		
Are there incentives in place to increase women's retirement benefits?	No	Insufficient evidence located
Is there a procedure in place for pension beneficiaries to challenge the decisions of the competent authority regarding their benefits?	Yes	National Pension Supervisory Committee: Dispute Review Online Application Service; National Pension Act, Art. 5





WBL 2.0 distribution of expert opinion responses

	Almost no women Some women About half of all women		Most w	omen 🔳	Almost all	women	■(No Resp	(No Response)	
		0%	%		50	1%		100%	
Safety	In practice, are women free from gender-based violence?		16.7% 33.3%		50.0%				
Mobility	In practice, do women enjoy the same freedom of movement as men?		16.7%			83.3%			
Workplace	In practice, do women enjoy the same opportunities to enter the workplace as men?		16.7%			83.3%			
Work	In practice, do women enjoy the same opportunities workplace as men?	to remain in the	33.	3%		50.0%		16.7%	
Pay	In practice, do women and men enjoy equal remuneration for work equal value?				100	.0%			
Å	In practice, do women and men have equal acces jobs?	s to high paying	16.7%	16.7%		66	.7%		
Marriage	In practice, do women and men enjoy equal rights during marriage?				50.0%		33.3	3%	
Mari	In practice, do women and men enjoy equal rights divorce?	when getting a		16.7%		66	.7%		
Parenthood	In practice, do women have access to paid leave for the birth of a child?		50.0%		50.0%				
Paren	In practice, do men have access to paid leave for the birth of a child?*		16.7%	16.7%	33.	3%	33.3	3%	
Child- care	In practice, do women have access to afforda childcare services?	able and quality	16.7%				33.3%		
neurship	In practice, do women enjoy the same opportunities to business as men?	start and run a	16.7%	33.	33.3%		50.0%		
Entrepreneurship	In practice, do women and men have equal a	ccess to credit?		16.7%		50.0%		17%	
	In practice, do women and men enjoy equal righ property?	ts to immovable	16.7%			83.3%			
Pension Assets	In practice, do women and men enjoy equal pension retirement?	on benefits after	16.7%			83.3%			

*Note: The response options for the second Parenthood question above are formatted as almost no men, some men, about half of all men, most men, almost all men.

