Table of Business Category and Premium Applicable for the Occupational Accident of Labor Insurance

According to Article 13, Paragraph 3 of the Labor Insurance Act, the occupational accident insurance premium rate is determined based on two premium types, i.e., Business Category Accident Premium Rate and On/Off Duty Accident Premium Rate. The premium rates are as follows:

Business Category			Premium Rate		
Major Category	No.	Business Category	Business Category Premium Rate (a)	On/Off Duty Premium Rate(b)	Total Accident Premium Rate % (a)+(b)
Agriculture, Forestry, Fishing and Animal Husbandry	1.	Agriculture, forestry and animal husbandry	0.16	0.07	0.23
	2.	Fishery	0.12	0.07	0.19
Mining and Quarrying	3.	Crude petroleum and natural gas mining; sand and stone quarrying and other mining	0.89	0.07	0.96
Manufacturing	4.	Food, prepared animal feeds, beverage and tobacco manufacturing	0.14	0.07	0.21
	5.	Textiles (not including textile manufacturing)	0.14	0.07	0.21
	6.	Textile manufacturing	0.09	0.07	0.16
	7.	Apparel and clothing accessories manufacturing	0.06	0.07	0.13
	8.	Leather, fur & related products manufacturing	0.11	0.07	0.18
	9.	Wood, bamboo products and furniture manufacturing	0.40	0.07	0.47
	10.	Pulp, paper & paper products manufacturing	0.33	0.07	0.41
	11.	Printing & reproduction of recorded media	0.13	0.07	0.20
	12.	Petroleum & coal products manufacturing; chemical material, fertilizers and nitrogen compounds, plastic and rubber materials, man-made fibers and other chemical products manufacturing; pharmaceutical and medical chemical products manufacturing	0.14	0.07	0.21
	13.	Rubber and plastic products manufacturing	0.20	0.07	0.27
	14.	Non-metallic mineral products manufacturing	0.34	0.07	0.41
	15.	Basic metals manufacturing	0.40	0.07	0.47
	16.	Fabricated metal products manufacturing (not including cutlery, metal hand tools and die/metal container manufacturing)	0.32	0.07	0.39
	17.	Cutlery and metal hand tools, and die/metal container manufacturing	0.21	0.07	0.28
	18.	Electronic parts & components manufacturing; computer/electronic/optical products manufacturing; electrical equipment manufacturing	0.04	0.07	0.11
	19.	Machinery equipment manufacturing, maintenance and installation of industrial machinery & equipment	0.21	0.07	0.28
	20.	Motor vehicles and parts manufacturing, other transportation equipment and parts manufacturing	0.19	0.07	0.26
	21.	Other manufacturing	0.13	0.07	0.20
Electric and Gas Supply	22.	Electric and Gas Supply	0.17	0.07	0.24
Water Supply and Remediation Services	23.	Wastewater and sewage treatment; waste collection, treatment and disposal; remediation services	0.30	0.07	0.37
	24.	Water supply	0.15	0.07	0.22
Construction	25.	Construction engineering	0.54	0.07	0.61
	26.	Civil engineering	0.32	0.07	0.39
	27.	Garden, landscape project construction	0.34	0.07	0.41
	28.	Other specialized construction (not including garden, landscape project construction; electrical and mechanical installations, pipe lines & other building facilities installation).	0.46	0.07	0.53
	29.	Electrical and mechanical installations, pipe lines & other building facilities installation	0.41	0.07	0.48

Category	No.	Description			
Wholesale and retail	30.	Wholesale	0.09	0.07	0.16
	31.	Retail	0.11	0.07	0.18
Transportation, Warehousing and Storage	32.	Land transportation	0.34	0.07	0.41
	33.	Water transportation	0.85	0.07	0.92
	34.	Air transportation	0.14	0.07	0.21
	35.	Customs clearance services and shipping agency services	0.09	0.07	0.16
	36.	Supporting services to transportation (not including customs clearance services; shipping agency services and supporting services to land transportation); warehousing and storage services	0.15	0.07	0.22
	37.	Supporting services to land transportation	0.10	0.07	0.17
	38.	Postal and courier services	0.10	0.07	0.17
Accommodation and Food Services	39.	Accommodation , food and beverage services	0.10	0.07	0.17
Information and Communication	40.	Publishing; motion picture & video and television programme production; sound recording & music publishing services; programming and broadcasting services	0.05	0.07	0.12
			0.06	0.07	0.13
	41.	Telecommunication Services	0.04	0.07	0.11
	42.	Computer programming, consultancy and related services; information services			
Finance and Insurance services	43.	Financial service; insurance; securities, futures and activities auxiliary to financial services	0.04	0.07	0.11
Real Estate	44.	Real estate development; real estate operation and related services	0.08	0.07	0.15
Professional, Scientific and Technical Services	45.	Legal and accounting services; head offices and management consultancy services; architecture & engineering services; technical testing & analysis services; advertising and market research services; specialized design activities ; veterinary activities; other professional, scientific and technical services	0.06	0.07	0.13
	46.	Research and development services	0.04	0.07	0.11
Support Services	47.	Travel agency and related services	0.06	0.07	0.13
	48.	Rental and leasing, human resources brokerage and supply services; security & investigation ; building and greenery services; office administrative and support services	0.16	0.07	0.23
Public Administration and National Defense; Compulsory Social Security	49.	Public administration and national defense; compulsory social security, international organizations and foreign institutions	0.09	0.07	0.16
Education	50.	Education	0.04	0.07	0.11
Human Health and Social Work Services	51.	Human health activities; residential care services; other social work services	0.04	0.07	0.11
Arts, Amusements and Other Recreational Services	52.	Creative and performing arts; libraries; archives; museums and similar institutions; gambling; sports, entertainment and recreation services	0.08	0.07	0.15
Other Services	53.	Religious, trade and other similar organizations	0.06	0.07	0.13
	54.	Maintenance and repair of personal and household goods	0.17	0.07	0.24
	55.	Other services not elsewhere classified	0.10	0.07	0.17