Table of Employment Insurance Premium Shared by the Insured Person and the Insured Unit (2027/01/01)

Unit：NTD(yuan)

※This table does not contain any information relating to the premium rate for labor occupational accidents, which shall vary according to the industrial type of the insured unit. Therefore, the insured units should calculate the labor occupational accident premiums based on the premium rate provided on the premium payment bills. It is a statutory requirement that premium for occupational accidents shall be fully absorbed by the insured unit.

Insurance salary / Insurance days	Apply to part-time worker																									
	11,100		12,540		13,500		15,840		16,500		17,280		17,880		19,047		20,008		21,009		22,000		23,100		24,000		25,250	
	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units
1	1	3	1	3	1	3	1	4	1	4	1	4	1	4	1	4	1	5	1	5	1	5	2	5	2	6	2	6
2	1	5	2	6	2	6	2	7	2	8	2	8	2	8	3	9	3	9	3	10	3	10	3	11	3	11	3	12
3	2	8	3	9	3	9	3	11	3	12	3	12	4	13	4	13	4	14	4	15	4	15	5	16	5	17	5	18
4	3	10	3	12	4	13	4	15	4	15	5	16	5	17	5	18	5	19	6	20	6	21	6	22	6	22	7	24
5	4	13	4	15	5	16	5	18	6	19	6	20	6	21	6	22	7	23	7	25	7	26	8	27	8	28	8	29
6	4	16	5	18	5	19	6	22	7	23	7	24	7	25	8	27	8	28	8	29	9	31	9	32	10	34	10	35
7	5	18	6	20	6	22	7	26	8	27	8	28	8	29	9	31	9	33	10	34	10	36	11	38	11	39	12	41
8	6	21	7	23	7	25	8	30	9	31	9	32	10	33	10	36	11	37	11	39	12	41	12	43	13	45	13	47
9	7	23	8	26	8	28	10	33	10	35	10	36	11	38	11	40	12	42	13	44	13	46	14	49	14	50	15	53
10	7	26	8	29	9	32	11	37	11	39	12	40	12	42	13	44	13	47	14	49	15	51	15	54	16	56	17	59
11	8	28	9	32	10	35	12	41	12	42	13	44	13	46	14	49	15	51	15	54	16	56	17	59	18	62	19	65
12	9	31	10	35	11	38	13	44	13	46	14	48	14	50	15	53	16	56	17	59	18	62	18	65	19	67	20	71
13	10	34	11	38	12	41	14	48	14	50	15	52	15	54	17	58	17	61	18	64	19	67	20	70	21	73	22	77
14	10	36	12	41	13	44	15	52	15	54	16	56	17	58	18	62	19	65	20	69	21	72	22	75	22	78	24	82
15	11	39	13	44	14	47	16	55	17	58	17	60	18	63	19	67	20	70	21	74	22	77	23	81	24	84	25	88
16	12	41	13	47	14	50	17	59	18	62	18	65	19	67	20	71	21	75	22	78	23	82	25	86	26	90	27	94
17	13	44	14	50	15	54	18	63	19	65	20	69	20	71	22	76	23	79	24	83	25	87	26	92	27	95	29	100
18	13	47	15	53	16	57	19	67	20	69	21	73	21	75	23	80	24	84	25	88	26	92	28	97	29	101	30	106
19	14	49	16	56	17	60	20	70	21	73	22	77	23	79	24	84	25	89	27	93	28	98	29	102	30	106	32	112
20	15	52	17	59	18	63	21	74	22	77	23	81	24	83	25	89	27	93	28	98	29	103	31	108	32	112	34	118
21	16	54	18	61	19	66	22	78	23	81	24	85	25	88	27	93	28	98	29	103	31	108	32	113	34	118	35	124
22	16	57	18	64	20	69	23	81	24	85	25	89	26	92	28	98	29	103	31	108	32	113	34	119	35	123	37	130
23	17	60	19	67	21	72	24	85	25	89	26	93	27	96	29	102	31	107	32	113	34	118	35	124	37	129	39	136
24	18	62	20	70	22	76	25	89	26	92	28	97	29	100	30	107	32	112	34	118	35	123	37	129	38	134	40	141
25	19	65	21	73	23	79	26	92	28	96	29	101	30	104	32	111	33	117	35	123	37	128	39	135	40	140	42	147
26	19	67	22	76	23	82	27	96	29	100	30	105	31	108	33	116	35	121	36	127	38	133	40	140	42	146	44	153
27	20	70	23	79	24	85	29	100	30	104	31	109	32	113	34	120	36	126	38	132	40	139	42	146	43	151	45	159
28	21	73	23	82	25	88	30	103	31	108	32	113	33	117	36	124	37	131	39	137	41	144	43	151	45	157	47	165
29	21	75	24	85	26	91	31	107	32	112	33	117	35	121	37	129	39	135	41	142	43	149	45	156	46	162	49	171
30	22	78	25	88	27	95	32	111	33	116	35	121	36	125	38	133	40	140	42	147	44	154	46	162	48	168	51	177

Insurance salary / Insurance days	Apply to part-time worker								Grades 1		Grades 2		Grades 3		Grades 4		Grades 5		Grades 6		Grades 7		Grades 8		Grades 9		Grades 10	
	26,400		27,600		28,590		29,500		30,900		31,800		33,300		34,800		36,300		38,200		40,100		42,000		43,900		45,800	
	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units	Workers	Units
1	2	6	2	6	2	7	2	7	2	7	2	7	2	8	2	8	2	8	3	9	3	9	3	10	3	10	3	11
2	4	12	4	13	4	13	4	14	4	14	4	15	4	16	5	16	5	17	5	18	5	19	6	20	6	20	6	21
3	5	18	6	19	6	20	6	21	6	22	6	22	7	23	7	24	7	25	8	27	8	28	8	29	9	31	9	32
4	7	25	7	26	8	27	8	28	8	29	8	30	9	31	9	32	10	34	10	36	11	37	11	39	12	41	12	43
5	9	31	9	32	10	33	10	34	10	36	11	37	11	39	12	41	12	42	13	45	13	47	14	49	15	51	15	53
6	11	37	11	39	11	40	12	41	12	43	13	45	13	47	14	49	15	51	15	53	16	56	17	59	18	61	18	64
7	12	43	13	45	13	47	14	48	14	50	15	52	16	54	16	57	17	59	18	62	19	65	20	69	20	72	21	75
8	14	49	15	52	15	53	16	55	16	58	17	59	18	62	19	65	19	68	20	71	21	75	22	78	23	82	24	85
9	16	55	17	58	17	60	18	62	19	65	19	67	20	70	21	73	22	76	23	80	24	84	25	88	26	92	27	96
10	18	62	18	64	19	67	20	69	21	72	21	74	22	78	23	81	24	85	25	89	27	94	28	98	29	102	31	107
11	19	68	20	71	21	73	22	76	23	79	23	82	24	85	26	89	27	93	28	98	29	103	31	108	32	113	34	118
12	21	74	22	77	23	80	24	83	25	87	25	89	27	93	28	97	29	102	31	107	32	112	34	118	35	123	37	128
13	23	80	24	84	25	87	26	89	27	94	28	96	29	101	30	106	31	110	33	116	35	122	36	127	38	133	40	139
14	25	86	26	90	27	93	28	96	29	101	30	104	31	109	32	114	34	119	36	125	37	131	39	137	41	143	43	150
15	26	92	28	97	29	100	30	103	31	108	32	111	33	117	35	122	36	127	38	134	40	140	42	147	44	154	46	160
16	28	99	29	103	30	107	31	110	33	115	34	119	36	124	37	130	39	136	41	143	43	150	45	157	47	164	49	171
17	30	105	31	109	32	113	33	117	35	123	36	126	38	132	39	138	41	144	43	152	45	159	48	167	50	174	52	182
18	32	111	33	116	34	120	35	124	37	130	38	134	40	140	42	146	44	152	46	160	48	168	50	176	53	184	55	192
19	33	117	35	122	36	127	37	131	39	137	40	141	42	148	44	154	46	161	48	169	51	178	53	186	56	195	58	203
20	35	123	37	129	38	133	39	138	41	144	42	148	44	155	46	162	48	169	51	178	53	187	56	196	59	205	61	214
21	37	129	39	135	40	140	41	145	43	151	45	156	47	163	49	171	51	178	53	187	56	196	59	206	61	215	64	224
22	39	136	40	142	42	147	43	151	45	159	47	163	49	171	51	179	53	186	56	196	59	206	62	216	64	225	67	235
23	40	142	42	148	44	153	45	158	47	166	49	171	51	179	53	187	56	195	59	205	61	215	64	225	67	236	70	246
24	42	148	44	155	46	160	47	165	49	173	51	178	53	186	56	195	58	203	61	214	64	225	67	235	70	246	73	256
25	44	154	46	161	48	167	49	172	52	180	53	186	56	194	58	203	61	212	64	223	67	234	70	245	73	256	76	267
26	46	160	48	167	50	173	51	179	54	187	55	193	58	202	60	211	63	220	66	232	70	243	73	255	76	266	79	278
27	48	166	50	174	51	180	53	186	56	195	57	200	60	210	63	219	65	229	69	241	72	253	76	265	79	277	82	289
28	49	172	52	180	53	187	55	193	58	202	59	208	62	218	65	227	68	237	71	250	75	262	78	274	82	287	85	299
29	51	179	53	187	55	193	57	200	60	209	61	215	64	225	67	235	70	246	74	258	78	271	81	284	85	297	89	310
30	53	185	55	193	57	200	59	207	62	216	64	223	67	233	70	244	73	254	76	267	80	281	84	294	88	307	92	321

1. An insured perston stipulated in Article 5 of Employment Insurance Act shall pay insurance premium according to this Table.
2. The amount of insurance premium enumerated in the Table was calculated in accordance with the employment insurance premium rate 1% , and the insured person shall pay 20% of the premium and the insured unit shall pay 70% of the premium.
3. The ordinary and occupational accident Insurance premium of Labor Insurance, and insurance premium of Employment Insurance shared by the insured person and the insured unit can be checked at the Bureau of Labor Insurance global information website (https://www.bli.gov.tw/en/) under“Public Service/ Table Download/ Labor Insurance/ Insured Salary and Premium/ Related Tables of Premium” or at“Public Service/ Simplified calculation/ Insurance Premium Trail Calculation for Labor Insurance and Employment Insurance-covered individuals”