Table of Ordinary Insurance Premium of Labor Insurance 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				Apply to part-time worker and vocational training institution's trainee																					
	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	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
2	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
3	27	93	30	105	32	113	38	133	40	139	41	145	43	150	46	160	48	168	50	176	53	185	55	194	58	202	61	212
4	36	124	40	140	43	151	51	177	53	185	55	194	57	200	61	213	64	224	67	235	70	246	74	259	77	269	81	283
5	44	155	50	176	54	189	63	222	66	231	69	242	72	250	76	267	80	280	84	294	88	308	92	323	96	336	101	354
6	53	186	60	211	65	227	76	266	79	277	83	290	86	300	91	320	96	336	101	353	106	370	111	388	115	403	121	424
7	62	218	70	246	76	265	89	310	92	323	97	339	100	350	107	373	112	392	118	412	123	431	129	453	134	470	141	495
8	71	249	80	281	86	302	101	355	106	370	111	387	114	401	122	427	128	448	134	471	141	493	148	517	154	538	162	566
9	80	280	90	316	97	340	114	399	119	416	124	435	129	451	137	480	144	504	151	529	158	554	166	582	173	605	182	636
10	89	311	100	351	108	378	127	444	132	462	138	484	143	501	152	533	160	560	168	588	176	616	185	647	192	672	202	707
11	98	342	110	386	119	416	139	488	145	508	152	532	157	551	168	587	176	616	185	647	194	678	203	711	211	739	222	778
12	107	373	120	421	130	454	152	532	158	554	166	581	172	601	183	640	192	672	202	706	211	739	222	776	230	806	242	848
13	115	404	130	456	140	491	165	577	172	601	180	629	186	651	198	693	208	728	218	765	229	801	240	841	250	874	263	919
14	124	435	140	492	151	529	177	621	185	647	194	677	200	701	213	747	224	784	235	824	246	862	259	906	269	941	283	990
15	133	466	150	527	162	567	190	665	198	693	207	726	215	751	229	800	240	840	252	882	264	924	277	970	288	1,008	303	1,061
16	142	497	161	562	173	605	203	710	211	739	221	774	229	801	244	853	256	896	269	941	282	986	296	1,035	307	1,075	323	1,131
17	151	528	171	597	184	643	215	754	224	785	235	823	243	851	259	907	272	952	286	1,000	299	1,047	314	1,100	326	1,142	343	1,202
18	160	559	181	632	194	680	228	798	238	832	249	871	257	901	274	960	288	1,008	303	1,059	317	1,109	333	1,164	346	1,210	364	1,273
19	169	591	191	667	205	718	241	843	251	878	263	919	272	951	290	1,013	304	1,064	319	1,118	334	1,170	351	1,229	365	1,277	384	1,343
20	178	622	201	702	216	756	253	887	264	924	276	968	286	1,001	305	1,067	320	1,120	336	1,177	352	1,232	370	1,294	384	1,344	404	1,414
21	186	653	211	737	227	794	266	931	277	970	290	1,016	300	1,051	320	1,120	336	1,176	353	1,235	370	1,294	388	1,358	403	1,411	424	1,485
22	195	684	221	772	238	832	279	976	290	1,016	304	1,064	315	1,101	335	1,173	352	1,232	370	1,294	387	1,355	407	1,423	422	1,478	444	1,555
23	204	715	231	808	248	869	291	1,020	304	1,063	318	1,113	329	1,151	350	1,227	368	1,289	387	1,353	405	1,417	425	1,488	442	1,546	465	1,626
24	213	746	241	843	259	907	304	1,064	317	1,109	332	1,161	343	1,202	366	1,280	384	1,345	403	1,412	422	1,478	444	1,552	461	1,613	485	1,697
25	222	777	251	878	270	945	317	1,109	330	1,155	346	1,210	358	1,252	381	1,333	400	1,401	420	1,471	440	1,540	462	1,617	480	1,680	505	1,768
26	231	808	261	913	281	983	329	1,153	343	1,201	359	1,258	372	1,302	396	1,387	416	1,457	437	1,529	458	1,602	480	1,682	499	1,747	525	1,838
27	240	839	271	948	292	1,021	342	1,198	356	1,247	373	1,306	386	1,352	411	1,440	432	1,513	454	1,588	475	1,663	499	1,746	518	1,814	545	1,909
28	249	870	281	983	302	1,058	355	1,242	370	1,294	387	1,355	401	1,402	427	1,493	448	1,569	471	1,647	493	1,725	517	1,811	538	1,882	566	1,980
29	258	901	291	1,018	313	1,096	367	1,286	383	1,340	401	1,403	415	1,452	442	1,547	464	1,625	487	1,706	510	1,786	536	1,876	557	1,949	586	2,050
30	266	932	301	1,053	324	1,134	380	1,331	396	1,386	415	1,452	429	1,502	457	1,600	480	1,681	504	1,765	528	1,848	554	1,940	576	2,016	606	2,121

Insurance salary / Insurance days	Apply to part-time worker and vocational training institution's trainee								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	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
2	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
3	63	222	66	232	69	240	71	248	74	260	76	267	80	280	84	292	87	305	92	321	96	337	101	353	105	369	110	385
4	84	296	88	309	91	320	94	330	99	346	102	356	107	373	111	390	116	407	122	428	128	449	134	470	140	492	147	513
5	106	370	110	386	114	400	118	413	124	433	127	445	133	466	139	487	145	508	153	535	160	561	168	588	176	615	183	641
6	127	444	132	464	137	480	142	496	148	519	153	534	160	559	167	585	174	610	183	642	192	674	202	706	211	738	220	769
7	148	517	155	541	160	560	165	578	173	606	178	623	186	653	195	682	203	711	214	749	225	786	235	823	246	860	256	898
8	169	591	177	618	183	640	189	661	198	692	204	712	213	746	223	780	232	813	244	856	257	898	269	941	281	983	293	1,026
9	190	665	199	696	206	720	212	743	222	779	229	801	240	839	251	877	261	915	275	963	289	1,011	302	1,058	316	1,106	330	1,154
10	211	739	221	773	229	801	236	826	247	865	254	890	266	932	278	974	290	1,016	306	1,070	321	1,123	336	1,176	351	1,229	366	1,282
11	232	813	243	850	252	881	260	909	272	952	280	979	293	1,026	306	1,072	319	1,118	336	1,177	353	1,235	370	1,294	386	1,352	403	1,411
12	253	887	265	927	274	961	283	991	297	1,038	305	1,068	320	1,119	334	1,169	348	1,220	367	1,284	385	1,347	403	1,411	421	1,475	440	1,539
13	275	961	287	1,005	297	1,041	307	1,074	321	1,125	331	1,158	346	1,212	362	1,267	378	1,321	397	1,390	417	1,460	437	1,529	457	1,598	476	1,667
14	296	1,035	309	1,082	320	1,121	330	1,156	346	1,211	356	1,247	373	1,305	390	1,364	407	1,423	428	1,497	449	1,572	470	1,646	492	1,721	513	1,795
15	317	1,109	331	1,159	343	1,201	354	1,239	371	1,298	382	1,336	400	1,399	418	1,462	436	1,525	458	1,604	481	1,684	504	1,764	527	1,844	550	1,924
16	338	1,183	353	1,236	366	1,281	378	1,322	396	1,384	407	1,425	426	1,492	445	1,559	465	1,626	489	1,711	513	1,796	538	1,882	562	1,967	586	2,052
17	359	1,257	375	1,314	389	1,361	401	1,404	420	1,471	432	1,514	453	1,585	473	1,656	494	1,728	520	1,818	545	1,909	571	1,999	597	2,090	623	2,180
18	380	1,331	397	1,391	412	1,441	425	1,487	445	1,557	458	1,603	480	1,678	501	1,754	523	1,830	550	1,925	577	2,021	605	2,117	632	2,213	660	2,308
19	401	1,404	420	1,468	435	1,521	448	1,569	470	1,644	483	1,692	506	1,772	529	1,851	552	1,931	581	2,032	610	2,133	638	2,234	667	2,335	696	2,437
20	422	1,478	442	1,546	457	1,601	472	1,652	494	1,730	509	1,781	533	1,865	557	1,949	581	2,033	611	2,139	642	2,246	672	2,352	702	2,458	733	2,565
21	444	1,552	464	1,623	480	1,681	496	1,735	519	1,817	534	1,870	559	1,958	585	2,046	610	2,134	642	2,246	674	2,358	706	2,470	738	2,581	769	2,693
22	465	1,626	486	1,700	503	1,761	519	1,817	544	1,903	560	1,959	586	2,051	612	2,144	639	2,236	672	2,353	706	2,470	739	2,587	773	2,704	806	2,821
23	486	1,700	508	1,777	526	1,841	543	1,900	569	1,990	585	2,048	613	2,145	640	2,241	668	2,338	703	2,460	738	2,582	773	2,705	808	2,827	843	2,950
24	507	1,774	530	1,855	549	1,921	566	1,982	593	2,076	611	2,137	639	2,238	668	2,339	697	2,439	733	2,567	770	2,695	806	2,822	843	2,950	879	3,078
25	528	1,848	552	1,932	572	2,001	590	2,065	618	2,163	636	2,226	666	2,331	696	2,436	726	2,541	764	2,674	802	2,807	840	2,940	878	3,073	916	3,206
26	549	1,922	574	2,009	595	2,081	614	2,148	643	2,250	661	2,315	693	2,424	724	2,533	755	2,643	795	2,781	834	2,919	874	3,058	913	3,196	953	3,334
27	570	1,996	596	2,087	618	2,161	637	2,230	667	2,336	687	2,404	719	2,517	752	2,631	784	2,744	825	2,888	866	3,032	907	3,175	948	3,319	989	3,462
28	591	2,070	618	2,164	640	2,241	661	2,313	692	2,423	712	2,493	746	2,611	780	2,728	813	2,846	856	2,995	898	3,144	941	3,293	983	3,442	1026	3,591
29	612	2,144	640	2,241	663	2,322	684	2,395	717	2,509	738	2,582	773	2,704	807	2,826	842	2,948	886	3,102	930	3,256	974	3,410	1018	3,565	1063	3,719
30	634	2,218	662	2,318	686	2,402	708	2,478	742	2,596	763	2,671	799	2,797	835	2,923	871	3,049	917	3,209	962	3,368	1,008	3,528	1054	3,688	1099	3,847

1. An insured person stipulated in paragraph 1,subparagraph 1 to 6, of Article 6 and paragraph 1,subparagraph 1 to 3, of Article 8 of the Labor Insurance Act, but not applicable to the employment insurance, shall pay his/her insurance premium according to this Table.
2. From January, 1 2027 onward, the premium rate of Ordinary Insurance in the Labor Insurance will be increased from12.5% to 13%,but the one who is not applicable to the employment insurance, whose premium rate of ordinary insurance in the Labor insurance shall be reduced by 1%, that is the amount of insurance premium enumerated in this Table was calculated in accordance with the existing ordinary accident insura nce premium rate 12% of labor insurance, 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 Se rvice/ Simplified calculation/ Insurance Premium Trail Calculation for Labor Insurance and Employment Insurance-covered individuals”