

KMU Table of Labor Insurance and National Health Insurance Premium Contribution Amounts
for the Insured and the Insuring Unit

Labor Insurance Premium				Effective January 1, 2026				
*1 職業災害 投保級距 下限調整	Insurance Salary	Occupational Injury Insurance Salary	Employee	Employer				
	11,100	29,500	277	1,004				
	12,540	29,500	313	1,129				
	13,500	29,500	338	1,214				
	15,840	29,500	396	1,418				
	16,500	29,500	413	1,476				
	17,280	29,500	432	1,544				
	17,880	29,500	447	1,596				
	19,047	29,500	476	1,698				
	20,008	29,500	500	1,783				
	21,009	29,500	525	1,870				
	22,000	29,500	550	1,957				
	23,100	29,500	577	2,054				
	24,000	29,500	600	2,132				
	25,250	29,500	632	2,242				
	26,400	29,500	660	2,342				
	27,600	29,500	690	2,447				
National Health Insurance Premium					Effective January 1, 2026			
					Insurance Salary	Employee	Employer (Public Service Insurance)	Employer (Labor Insurance)
	28,590	29,500	715	2,533	29,500	458	833	1,428
	29,500	29,500	738	2,614	30,300	470	855	1,466
	30,300	30,300	758	2,684	31,800	493	898	1,539
	31,800	31,800	795	2,818	33,300	516	940	1,611
	33,300	33,300	833	2,951	34,800	540	982	1,684
	34,800	34,800	870	3,083	36,300	563	1,025	1,757
	36,300	36,300	908	3,216	38,200	592	1,078	1,849
	38,200	38,200	955	3,384	40,100	622	1,132	1,940
	40,100	40,100	1,002	3,553	42,000	651	1,186	2,032
*2 職業災害 投保級距 上限調整	42,000	42,000	1,050	3,721	43,900	681	1,239	2,124
	43,900	43,900	1,098	3,889	45,800	710	1,293	2,216
	45,800	45,800	1,145	4,058	48,200	748	1,361	2,332
	45,800	48,200	1,145	4,061	50,600	785	1,428	2,449
	45,800	50,600	1,145	4,064	53,000	822	1,496	2,565
	45,800	53,000	1,145	4,066	55,400	859	1,564	2,681
	45,800	55,400	1,145	4,069	57,800	896	1,632	2,797
	45,800	57,800	1,145	4,072	60,800	943	1,716	2,942
	45,800	60,800	1,145	4,075	63,800	990	1,801	3,087
	45,800	63,800	1,145	4,078	66,800	1,036	1,886	3,233
	45,800	66,800	1,145	4,081	69,800	1,083	1,970	3,378
	45,800	69,800	1,145	4,085	72,800	1,129	2,055	3,523
	45,800	72,800	1,145	4,088	76,500	1,187	2,159	3,702
*1 Adjustment to the Lower Limit of Occupational Injury Insurance Salary Brackets					80,200	1,244	2,264	3,881
					83,900	1,301	2,368	4,060
*2 Adjustment to the Upper Limit of Occupational Injury Insurance Salary Brackets					87,600	1,359	2,473	4,239
					92,100	1,428	2,600	4,457
Note 1: Effective from January 1, 2026, the minimum wage is adjusted, and the first insurance salary bracket is adjusted to NTD 29,500.					96,600	1,498	2,727	4,675
					101,100	1,568	2,854	4,892
Note 2: Effective from January 1, 2025, the highest insurance salary bracket for National Health Insurance is adjusted to NTD 313,000.					105,600	1,638	2,981	5,110
					110,100	1,708	3,108	5,328
Note 3: Effective from January 1, 2024, the average number of dependents is adjusted to 0.56 persons.					115,500	1,791	3,260	5,589
					120,900	1,875	3,413	5,850
The premium borne by the insured unit includes the insured person and an average of 0.56 dependents, totaling 1.56 persons.					126,300	1,959	3,565	6,112
					131,700	2,043	3,718	6,373
Note 4: Effective from January 1, 2021, the premium rate is adjusted to 5.17%.					137,100	2,126	3,870	6,634
					142,500	2,210	4,023	6,896
					147,900	2,294	4,175	7,157
					150,000	2,327	4,234	7,259
					156,400	2,426	4,415	7,568
					162,800	2,525	4,596	7,878
					169,200	2,624	4,776	8,188
					175,600	2,724	4,957	8,497
					182,000	2,823	5,138	8,807
					189,500	2,939	5,349	9,170
					197,000	3,055	5,561	9,533
					204,500	3,172	5,773	9,896
					212,000	3,288	5,984	10,259
					219,500	3,404	6,196	10,622
					228,200	3,539	6,442	11,043
					236,900	3,674	6,687	11,464
					245,600	3,809	6,933	11,885
					254,300	3,944	7,178	12,306
					263,000	4,079	7,424	12,727
					273,000	4,234	7,706	13,211
					283,000	4,389	7,989	13,695
					293,000	4,544	8,271	14,179
					303,000	4,700	8,553	14,663
					313,000	4,855	8,835	15,146