

**Second-Generation National Health Insurance (NHI) Supplementary Premium
Individual vs. Employer Assessment Comparison Table**

Income Tax Code	Assessment Item	Taiwanese Nationals (and foreign nationals, overseas Chinese, and mainland Chinese residents who have resided in Taiwan for 183 days or more)		Foreign Nationals (foreign nationals, overseas Chinese, and mainland Chinese residents who have resided in Taiwan for fewer than 183 days)	
		Individual	Employer	Individual	Employer
50	Salary Income (Part-time / Secondary Employment Wages)	Single payment reaching the minimum wage \times 2.11%	Regardless of amount \times 2.11%	If a single payment reaches the minimum wage but the recipient does not qualify for NHI enrollment, exempt from assessment (Declaration of Exemption from Supplementary Premium Withholding must be completed)	Regardless of amount \times 2.11%
79A	Stock	Exempt	Regardless of amount \times 2.11%	Exempt	Regardless of amount \times 2.11%
9A	Professional Practice Income	Single payment reaching NT\$20,000 \times 2.11%	Exempt	If a single payment reaches NT\$20,000 but the recipient does not qualify for NHI enrollment, exempt from assessment (Declaration of Exemption from Supplementary Premium Withholding must be completed)	Exempt
9B	Manuscript Fees (lecture honoraria, translation fees, thesis supervision fees, review fees, poster design fees)	Single payment reaching NT\$20,000 \times 2.11%	Exempt	If a single payment reaches NT\$20,000 but the recipient does not qualify for NHI enrollment, exempt from assessment (Declaration of Exemption from Supplementary Premium Withholding must be completed)	Exempt
91	Contest and Lottery Prize Winnings	Exempt	Exempt	Exempt	Exempt

Notes

1. The minimum wage for 2026 is NT\$29,500. The supplementary premium withholding threshold is subject to adjustment per annual government announcement.
2. The current supplementary premium rate is 2.11%. The actual rate is subject to the latest annual announcement by the National Health Insurance Administration (NHIA) of the Ministry of Health and Welfare.
3. "Part-time / secondary employment wages" refers to salary income paid by an entity other than the individual's primary NHI-enrolled employer.
4. The portion of any single payment exceeding NT\$10,000,000 is exempt from supplementary premium withholding.
5. Whether an individual is exempt from supplementary premium withholding shall be determined based on whether the individual holds National Health Insurance enrollment eligibility.
6. This table has been compiled in accordance with the National Health Insurance Act and the Regulations Governing the Deduction and Payment of Supplementary Insurance Premiums under National Health Insurance. Actual application shall be governed by the most current laws and announcements issued by the NHIA.

二代健保補充保費個人與雇主計費對照表

所得稅代碼	計費項目	本國人 (境內居住滿 183 天外籍人士含外國人、華僑及大陸人士)		外國人 (境內居住未滿 183 天外國人、華僑及大陸人士)	
		個人	雇主	個人	雇主
		50	薪資所得 (兼職薪資)	單次給付達基本工資 *2.11%	無論金額*2.11%
79A	股票	免課	無論金額*2.11%	免課	無論金額*2.11%
9A	執行業務所得	單次給付達 20000 元 *2.11%	免課	單次給付達 20000 元但不具健 保投保資格者，免課 (需填寫免扣取補充保費聲明書)	免課
9B	稿費 (演講鐘點費、翻譯費、論文指 導費、審查費、海報設計費)	單次給付達 20000 元 *2.11%	免課	單次給付達 20000 元但不具健 保投保資格者，免課 (需填寫免扣取補充保費聲明書)	免課
91	競賽及機會中獎獎金	免課	免課	免課	免課

- 備註:
- 一、115 年基本工資 29500 元；補充保費扣取門檻應依年度公告調整。
 - 二、目前補充保費費率為 2.11%，實際費率仍應依衛生福利部中央健康保險署每年度最新公告為準。
 - 三、兼職薪資所得係指非所屬投保單位給付之薪資所得。
 - 四、補充保費單次給付逾 1,000 萬元部分免扣。
 - 五、是否免扣補充保費，應以是否具全民健康保險投保資格認定。
 - 六、本表係依《全民健康保險法》及《全民健康保險扣取及繳納補充保險費辦法》整理，實際適用仍應依最新法令及健保署公告辦理。