

**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	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		
	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		
*2 職業災害 投保級 距上 限調 整	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		
					80, 200	1, 244	2, 264	3, 881		
					83, 900	1, 301	2, 368	4, 060		
				87, 600	1, 359	2, 473	4, 239			
				92, 100	1, 428	2, 600	4, 457			
				96, 600	1, 498	2, 727	4, 675			
				101, 100	1, 568	2, 854	4, 892			
				105, 600	1, 638	2, 981	5, 110			
				110, 100	1, 708	3, 108	5, 328			
				115, 500	1, 791	3, 260	5, 589			
				120, 900	1, 875	3, 413	5, 850			
				126, 300	1, 959	3, 565	6, 112			
				131, 700	2, 043	3, 718	6, 373			
				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			
*1 Adjustment to the Lower Limit of Occupational Injury Insurance Salary Brackets										
*2 Adjustment to the Upper Limit of Occupational Injury Insurance Salary Brackets										
Note 1: Effective from January 1, 2026, the minimum wage is adjusted, and the first insurance salary bracket is adjusted to NTD 29,500.										
Note 2: Effective from January 1, 2025, the highest insurance salary bracket for National Health Insurance is adjusted to NTD 313,000.										
Note 3: Effective from January 1, 2024, the average number of dependents is adjusted to 0.56 persons.										
The premium borne by the insured unit includes the insured person and an average of 0.56 dependents, totaling 1.56 persons.										
Note 4: Effective from January 1, 2021, the premium rate is adjusted to 5.17%.										