

Table of Grades of Labor Insurance Salary		Promulgated by the Ministry of Labor, which was amended on November 21, 2025, Order No. Lao-dong-pao-2-tzu-1140091863, and came into effect on January 1, 2026
Grades	Total Monthly Salary (Wages paid in materials should calculated in term of cash)	Monthly Insurance Salary
1	~ N.T.29,500	N.T.\$29,500
2	N.T.\$28,801~30,300	N.T.\$30,300
3	N.T.\$30,301~31,800	N.T.\$31,800
4	N.T.\$31,801~33,300	N.T.\$33,300
5	N.T.\$33,301~34,800	N.T.\$34,800
6	N.T.\$34,801~36,300	N.T.\$36,300
7	N.T.\$36,301~38,200	N.T.\$38,200
8	N.T.\$38,201~40,100	N.T.\$40,100
9	N.T.\$40,101~42,000	N.T.\$42,000
10	N.T.\$42,001~43,900	N.T.\$43,900
11	N.T.\$43,901~	N.T.\$45,800
Remarks	1. This Table is drawn up in accordance with Article 14 Paragraph 3 of the Labor Insurance Act. 2. For the insured vocational training institution's trainee with wages lower than the basic wage, the monthly insurance salary are divided into 14 grades as below: 13,500 yuans (below 13,500 yuans), 15,840 yuans(13,501-15,840 yuans),16,500 yuans(15,841-16,500 yuans), 17,280 yuans (16,501-17,280 yuans), 17,880 yuans (17,281-17,880 yuans), 19,047 yuans (17,881-19,047 yuans), 20,008 yuans (19,048-20,008 yuans), 21,009 yuans (20,009-21,009 yuans), 22,000 yuans (21,010-22,000 yuans) , 23,100 yuans (22,001-23,100 yuans), 24,000 yuans (23,101-24,000 yuans), 25,250 yuans (24,001-25,250 yuans), 26,400 yuans (25,251-26,400 yuans), 27,600 yuans (26,401-27,600 yuans) and 28,590 yuans (27,601-28,590 yuans), insured persons with total wages over 28,590 yuans but lower than the basic wage, whose report shall be made according to the first grade of the table. 3. For the insured part-time worker with wages lower than the basic wage, the monthly insurance salary are divided into 2 grades as below: 11,100 yuans (below 11,100 yuans), 12,540 yuans(11,101-12,540 yuans), insured persons with total wages over 12,540 yuans, whose report shall be made according to the aforesaid regulation. 4. For the insured and disabled under sheltering employment stipulated in the People with Disabilities Rights Protection Act with wages lower than the basic wage, the monthly insurance salary is divided as 6,000 yuans (below 6,000 yuans), 7,500 yuans (6,001 - 7,500 yuans), 8,700 yuans (7,501 - 8,700 yuans), 9,900 yuans (8,701 - 9,900 yuans), 11,100 yuans (9,901 - 11,100 yuans) , 12,540 yuans (11,101 - 12,540 yuans),insured persons with total wages over 12,540 yuans, whose report shall be made according to the aforesaid regulation in paragraph 2. 5. The amount of insurance salary shown in the Table is expressed in NTD(yuan).	