



外籍勞工資訊通報

主 題：101/1/1 起調整基本工資及勞、健保費率

- 一、民國 101 年 1 月 1 日起，法定基本工資調整為 18,780 元。
- 二、勞工保險、健保之投保薪資亦配合此次基本工資調整為第 1 級 18,780 元。調整後外籍勞工(不適用就保)每月應負擔之勞保、健保費分別為 282 元及 256 元。
- 三、所得稅就源扣繳，當年度在台未滿 183 天者，當月月薪低於 28,170 元，所得稅率為 6%，當月月薪高於 28,170 元，所得稅率為 18%。當年度在台滿 183 天者，所得稅率為 5%。

INFORMATION

SUBJECT: BASIC SALARY, LABOR INSURANCE AND HEALTH INSURANCE WILL BE INCREASED EFFECTIVE ON JAN 1, 2012

CONTENT:

1. Basic salary will be increased to NT\$18780 effective on Jan 01, 2012.
2. Labor insurance and health insurance level will be also adjusted to NT\$18780. Foreign workers have to shoulder Labor insurance fee NT\$282 and health insurance fee NT\$256 monthly.
3. For those who stays in Taiwan within 183 days in a year, he should pay 18% for tax if his monthly salary more than NT\$28170 or 6% if less than the amount. The others should pay 5% if stays in Taiwan more than 183 days in a year.