



外籍勞工資訊通報

主 題：102/4/1 起調整基本工資及勞、健保費率

- 一、民國 102 年 4 月 1 日起，法定基本工資調整為 19,047 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 19,200 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 307 元及 283 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 28,571 元，所得稅率為 6%，當月月薪高於 28,571 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 APRIL
1, 2013

CONTENT:

1. Basic salary will be increased to NT\$19,047 effective on Apr. 01, 2013.
2. Labor insurance and health insurance level will be also adjusted to NT\$19,200. Foreign workers have to shoulder Labor insurance fee NT\$307 and health insurance fee NT\$283 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\$28,571 or 6% if less than the amount. The others should pay 5% if stays in Taiwan more than 183 days in a year.