

Payroll Brackets on which Premiums Are Calculated

Bracket Income Differential	Income Tiers	Salary Basis (Amount that Premiums are calculated) (NT\$)	Actual Monthly Salary(NT\$)	Bracket Income Differential	Income Tiers	Salary Basis (Amount that Premiums are calculated) (NT\$)	Actual Monthly Salary (NT\$)	
Bracket 1 NT\$900	1	21,009	Under 21, 009	Bracket 6 NT\$3,000	24	60,800	57,801-60,800	
					25	63,800	60,801-63,800	
					26	66,800	63,801-66,800	
					27	69,800	66,801-69,800	
	2	21,900	21,010-21,900	Bracket 7 NT\$3,700	28	72,800	69,801-72,800	
					29	76,500	72,801-76,500	
					30	80,200	76,501-80,200	
Bracket 2 NT\$1200	4	24,000	22,801-24,000	Bracket 8 NT\$4,500	31	83,900	80,201-83,900	
	5	25,200	24,001-25,200		32	87,600	83,901-87,600	
	6	26,400	25,201-26,400	Bracket 9 NT\$5,400	33	92,100	87,601-92,100	
	7	27,600	26,401-27,600		34	96,600	92,101-96,600	
	8	28,800	27,601-28,800		35	101,100	96,601-101,100	
Bracket 3 NT\$1500	9	30,300	28,801-30,300		Bracket 10 NT\$6,400	36	105,600	101,101-105,600
	10	31,800	30,301-31,800			37	110,100	105,601-110,100
	11	33,300	31,801-33,300	38		115,500	110,101-115,500	
	12	34,800	33,301-34,800	39		120,900	115,501-120,900	
	13	36,300	34,801-36,300	40		126,300	120,901-126,300	
Bracket 4 NT\$1900	14	38,200	36,301-38,200	Bracket 10 NT\$6,400	41	131,700	126,301-131,700	
	15	40,100	38,201-40,100		42	137,100	131,701-137,100	
	16	42,000	40,101-42,000		43	142,500	137,101-142,500	
	17	43,900	42,001-43,900		44	147,900	142,501-147,900	
	18	45,800	43,901-45,800		45	150,000	147,901-150,000	
Bracket 5 NT\$2,400	19	48,200	45,801-48,200	Bracket 10 NT\$6,400	46	156,400	150,001-156,400	
	20	50,600	48,201-50,600		47	162,800	156,401-162,800	
	21	53,000	50,601-53,000		48	169,200	162,801-169,200	
	22	55,400	53,001-55,400		49	175,600	169,201-175,600	
	23	57,800	55,401-57,800		50	182,000	Above 175,601	

*Took effect on January 1, 2017

