

NATIONAL TAIWAN UNIVERSITY

Directives Governing the Collection of Labor Insurance, Health Insurance, and Labor Pension Premiums

September 22, 2015 Passed by the 2874th Administrative Meeting

February 21, 2017 Amended attached table passed by the 2939th Administrative Meeting

Article 1 National Taiwan University (NTU) formulates the *NTU Directives Governing the Collection of Labor Insurance, Health Insurance, and Labor Pension Premiums* (“the Directives”) to handle the collection of labor insurance, health insurance, and labor pension premiums (collectively, “the premiums”) from its employees.

Article 2 The premiums described in the Directives refer to the payment for labor insurance, health insurance, and labor pension registered by NTU on behalf of its employees listed in the monthly bills issued by the Bureau of Labor Insurance, Ministry of Labor and National Health Insurance Administration, Ministry of Health and Welfare.

The premiums listed in the preceding article include both those to be paid by the employer (NTU) and by the employee themselves. Both shall be deducted when the employee’s monthly salary is declared.

Article 3 The employing unit (project execution unit) or the principal investigator shall register their employees for insurance coverage and withdraw their employees’ insurance coverage by their first and last day of work, respectively. They shall also handle such registration and withdrawal accordingly when an employee’s employment status changes. When registration/withdrawal errors occur or when a registration or withdrawal is not handled by the deadline, all outstanding insurance premiums listed in the bills described in Article 2 shall still be paid.

Article 4 If the employee, who has enrolled in the Labor (Health) Insurance and the Labor Pension through NTU, takes on another part-time position (with an employer-employee relationship), or the employment period, salary bracket, or salary amount of their original position have changed, which have in turn changed the employee's total monthly salary, the insured amount shall be adjusted in accordance with the following principles:

1. If the insured amount and the premiums remain unchanged:
No adjustment will be necessary, and the insurance premiums to be paid by the employer shall continue to be paid by/using the original employing unit or project funds.
2. If the insured amount and the premiums shall be increased or decreased because of the change:
 - 1) The employing unit (project execution unit) or the principal investigator shall make a written agreement with the employee on the portion of premiums to be paid by the employer during the employment period proportional to the salary for the employee's position. The employer and the employee shall also include in the agreement that they shall both be responsible for

any additional premiums resulting from other position changes (e.g., insufficient funds, delayed registration to or withdrawal from insurance coverage, and salary adjustments).

- 2) The employee shall prepare the required application information on their own, including the agreement (see attachment) described in the preceding paragraph and their employment information, and then submit the application to the Personnel Office for review. Upon approval, procedures to adjust the employee's insured amount will be initiated.
- 3) The employee who applies for an insured amount adjustment shall apply for an adjustment again if there are new changes to their employment period (shortened, terminated, or renewed) or salary.

Article 5 Monthly premiums shall be paid by the end of the month following at the latest. If an employee's monthly premiums are overdue, the Personnel Office shall notify the employee and their employing unit (project execution unit) or the principal investigator in writing or via e-mail. If the premiums have still not been paid more than two months after notification, the matter shall be handled in accordance with the following principles:

1. For the premiums afforded by the employee:
 - 1) The employee and their employing unit (project execution unit) or the principal investigator will be requested to bring the bill to the Cashier Division and pay the outstanding premiums within one month.
 - 2) Employees who are resigning or applying for leave from NTU shall settle all outstanding premiums in advance.
2. For the premiums afforded by the employer:

The Personnel Office shall prepare the relevant documents and have them signed, request the employing unit (project execution unit) or the principal investigator to provide the information regarding the funding source of the premiums, and then submit the documents to the NTU Accounting Office to settle the premiums with the employing unit (project execution unit) or the principal investigator's funds. Any outstanding premiums prior to project closure shall be paid in full before the project closure may be initiated.

Article 6 Employees shall settle all outstanding premiums (the amount owed by the month of declaration) on the NTU billing system before they may declare their income funded by the same source. This rule shall not apply if the employee has already paid the outstanding premiums in accordance with other procedures.

Article 7 The employee and their employing unit (project execution unit) or the principal investigator shall be solely responsible for related costs incurred from failure to comply with the Directives.

Article 8 The Directives shall be passed by the Administrative Meeting and then implemented on the date of promulgation.

Agreement Form for the Sharing of Insurance Premium

I, _____ (national identification number: _____), am currently undertaking the following part-time position(s). My employer (project execution unit)/principal investigator and I agree to comply with the regulations regarding premium payments stipulated in National Taiwan University’s *Directives Governing the Collection of Labor Insurance, Health Insurance, and Labor Pension Premiums*; the premium amount to be paid by each party shall be proportional to the salary of each of my respective positions. Additionally, we agree to be both responsible for the costs associated with any additional premiums resulting from position changes (e.g., insufficient funds, delayed registration for or withdrawal from insurance coverage, and salary adjustments). I hereby apply to have my insured amount adjusted and have the premiums apportioned among my positions as follows:

No.	Employment information	
Part-time position 1	Employing unit:	Title:
	Funding code:	Monthly salary:
	Employment period: (from YYYY/MM/DD to YYYY/MM/DD)	
	Signature of the principal investigator (or faculty member): Signature of the head of the employing unit:	
Part-time position 2	Employing unit:	Title:
	Funding code:	Monthly salary:
	Employment period: (from YYYY/MM/DD to YYYY/MM/DD)	
	Signature of the principal investigator (or faculty member): Signature of the head of the employing unit:	
Part-time position 3	Employing unit:	Title:
	Funding code:	Monthly salary:
	Employment period: (from YYYY/MM/DD to YYYY/MM/DD)	
	Signature of the principal investigator (or faculty member): Signature of the head of the employing unit:	
Notes	<p>1. Prior to adding an additional employing unit, the approval of all employing units of all part-time positions shall be obtained, and this agreement shall be rewritten.</p> <p>2. Once the apportionment above is approved, the employing unit shall deliver a copy of the agreement to each top-level unit of the applicant’s part-time employers for filing.</p>	

This is intended for (please attach each employment's information and read the instructions on the back carefully)

The Personnel Office (Integrated Affairs Division)

Applicant’s signature:

Date: YYYY/MM/DD

Instructions

1. The employee and their employing units (project execution unit) or the principal investigator will be solely responsible for related costs incurred from failure to comply with regulations of NTU.
2. Article 4 of the *Directives Governing the Collection of Labor Insurance, Health Insurance, and Labor Pension Premiums* stipulates the following:
 If the employment period, salary bracket, or salary amount of an employee whose premiums are paid by NTU and who takes on another part-time position (with an employer-employee relationship), or whose premiums are paid by another employer, changes in a way that affects the premiums to be paid (because the premiums are based on employees' total monthly salary), the premiums will be adjusted in accordance with the following principles:
 - (1) If the insured amount and the premiums remain unchanged:
 No adjustment will be necessary, and the insurance premiums to be paid by the employer shall continue to be paid by/using the original employing unit or project funds.
 - (2) If the insured amount and the premiums shall be increased or decreased because of the changes:
 - a. The employing unit (project execution unit) or the principal investigator shall make a written agreement with the employee on the portion of premiums to be paid by the employer during the employment period proportional to the salary for the employee's position. The employer and the employee shall also include in the agreement that they shall both be responsible for any additional premiums resulting from other position changes (e.g., insufficient funds, delayed registration to or withdrawal from insurance coverage, and salary adjustments).
 - b. The employee shall prepare the required application information on their own, including the agreement (see attachment) described in the preceding paragraph and their employment information, and then submit the application to the Personnel Office for review. Upon approval, procedures to adjust the employee's insured amount will be initiated.
 - c. The employee who applies for an insured amount adjustment shall apply for an adjustment again if there are new changes to their employment period (shortened, terminated, or renewed) or salary.
3. For applicants taking on two or more part-time positions (with employer-employee relationships), the premiums to be paid by the relevant parties, after this agreement has been approved and corresponding adjustments have been made, are as follows:

	Time	Premium apportionment method (the following shall only be enforced after the application has been submitted to and approved by The Personnel Office)
1	In the month in which the second (third, etc.) part-time position is added:	<ol style="list-style-type: none"> 1. All of the part-time positions begin on the 1st of the month: the premiums to be paid shall be determined based on the salary for each position. 2. The part-time positions do not all start on the 1st of the month: <ol style="list-style-type: none"> (1) The premiums for the current month shall remain unchanged. Adjustments to the premiums shall be made from the 1st of the following month. (2) The current month's premiums shall not be apportioned, and shall be paid using the original funding sources.
2	The second month after the second (third, etc.) part-time position was added:	The premiums shall be apportioned according to the salary for each position.
3	The month in which one of the part-time positions ends	<ol style="list-style-type: none"> 1. The premiums shall be apportioned according to the salary for each position. 2. Regardless of the number of days that the employee works in each of the part-time positions, the premiums shall be

		apportioned across the positions.
4	The second part-time position starts and ends in the same month	Scenario 1: The 2nd part-time position ends before the 1st part-time position. For that month, the employee's salary and insurance premiums shall not be adjusted and reapportioned. The premiums shall be deducted solely from salary of the first part-time position. Scenario 2: The second part-time position ends after the first. After the first-part time position ends, the premiums shall be deducted solely from the salary of the second part-time position.
5	There are changes to one of the part-time positions (e.g., insufficient funds, delayed registration for or late withdrawal from insurance coverage)	Additional premiums incurred shall be deducted from funding sources of other part-time positions as per the agreement.