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▶ Latest Update ▶ Search ▶ List ▶ Search J.Y. Interpretations ▶ Chinese Version ▶ Home

Search

Article Content

Title: [Enforcement Rules of the Employment Insurance Act](#) (2013.07.26 Amended) Ch

- Article 1 Procedures herein are defined pursuant to Article 43 of Employment Insurance Law (hereafter referred to as the Law).
- Article 2 Affairs of the Employment Insurance (hereafter referred to as the Insurance), pursuant to Article 3, Paragraph 1 regulations of the Law, shall be supervised by the Labor Insurance Supervisory Committee, which shall supervise the following items:
1. Items of the annual Insurance work plan and examination of the annual general report.
 2. Items of the annual Insurance budget and examination of the budget.
 3. Items of management of the Insurance fund and examination of its use.
 4. Other items relating to supervision of the Insurance.
- If necessary, during examination of the above items of supervision by the Labor Insurance Supervisory Committee, academics, experts, and other relevant representatives shall be invited to attend. The Labor Insurance Supervisory Committee must report the results of supervision of items in Paragraph 1 to the Central Competent Authority for examination.
- Article 3 The Insurer shall send the below documents to the Labor Insurance Supervisory Committee, and report to the Central Competent Authority for examination:
1. Insured establishments, the number of insured persons, and insurance salary statistical tables.
 2. Insurance payments statistical table.
 3. Insurance income and expenditure accounting tables.
 4. Insurance fund use status table.
- Article 4 The Labor Insurance Supervisory Committee in supervision of the affairs of the Insurance shall produce quarterly business and financial inspection and dispute examination reports, and produce an annual general report, which shall be submitted to the Central Competent Authority of examination.
- Article 5 When the insured person and the insured establishment dispute any of the items listed below in a case ratified by the Insurer, pursuant to Article 3, Paragraph 2 of the Law, an application for examination should be made to the Labor Insurance Supervisory Committee:
1. Items relating to qualification of the insured person or qualification for insurance.
 2. Items relating to the insured person's insurance salary or annual salary.
 3. Items relating to insurance premium or penalties.
 4. Items relating to insurance benefits.
- Persons applying for examination of the above items, within sixty days of receipt of the Insurer's written notification of ratification, should fill out an application form for examination of employment insurance disputed items, and append relevant documentation for the Insurer to apply to the Labor Insurance Supervisory Committee for examination.
- Applicants for examination of item 1 may employ regulations for examination of disputed labor insurance items.
- Article 6 For an insured person who qualifies under Article 5, Paragraph 1 regulations of the Law, who does not participate in labor insurance, the insured establishment should pay his insurance premium by automatic transfer through a financial institution recognized by the, the payment to be automatically transferred at the end of the following month.
- Article 7 A laborer referred to in Article 6, Paragraph 2 of the Law who already participates in the labor insurance before the Law comes into effect, pursuant to Article 5, Paragraph 1 regulations of the Law should be a laborer who participates in the Insurance and had participated in labor insurance before the Law was promulgated.
- Article 8 Pursuant to Paragraph 3, Article 6 of the Act, when a laborer registered at an insured establishment applies for participation in the Insurance, unless he completes the application using the online application system provided by a government agency (institution), he should complete an insurance application form and an extended coverage application form, submit both to the Insurer, and attach a photocopy of the front and reverse sides of the responsible person's national identity card and photocopies of the following related documentation from the relevant industrial competent authority:
1. A factory should submit photocopies of the factory certificate of registration, or other establishment permit related documentation.
 2. A mineral mine should submit the mine registration certificate, and mine extraction or exploration

license.

3.A salt mine, cereal crop farm, livestock farm, tree plantation, and tea plantation should submit certificate of registration.

4.A transportation business should submit the transportation business permit or other relevant documented proof.

5.A public utility business should submit the business license or other relevant documented proof.

6.A company should submit documented proof of registration of the company or documented proof of business registration.

7.A news industry, cultural industry, charity industry, cooperative industry, vocational training establishment, or any other professional persons' group should submit documented proof of establishment or the certificate of registration.

8.Any other industry should submit the professional license or other relevant documented proof of registration or ratification.

An insured establishment unable to produce any of the required documentation above should submit a withholding agent establishment (or amendment) registration application form ratified by the tax assessment authority, or use the unified invoice purchase certificate to complete the insurance payment procedures.

- Article 8- 1 When an insured unit enrolls its employees for employment insurance according to Item 2 of Paragraph 1 of Article 5 of this Act, in addition to conforming to the regulation of the preceding article, duplicates of the said employees' proof of residency in Taiwan shall also be submitted. In the event that the said employees are required by law to acquire work permits from the central competent authority or the competent authority for the business, duplicates of the said work permits shall also be submitted. Where the ROC national identification card is required as prescribed in these enforcement rules, the ROC alien residence certificate for the insured described in the preceding paragraph shall be needed.
- Article 8- 2 The foreign national, Mainland Chinese citizen, Hong Kong citizen or Macao citizen married to an ROC citizen and having acquired legal residency in ROC prescribed in Subparagraph 2, Paragraph 1, Article 5 of the Act includes those who continue to reside in ROC in accordance with the law after divorce or their spouse becomes deceased.
- Article 9 An insured establishment defined in Article 6, Paragraph 3 regulations of the Law, in the event of any of the circumstances below should fill out an Insured Establishment Item Amendment Application Form within 30 days of the occurrence of the event, attach photocopies of relevant documentation, and submit them to the Insurer for amendment:
- 1.The name, address, or contact address of the insured establishment changes.
 - 2.The person responsible for the insured establishment changes.
- Article 10 When the name, date of birth, or national identity card number of an insured person defined in Article 6, Paragraph 3 of the Law changes or is incorrect, the insured establishment should fill out an Insured Person Item Amendment Application Form, attach a photocopy of the front and reverse sides of the national identity card or other relevant documentation, and submit them to the Insurer for amendment.
- Article 11 An insured establishment should prepare the employee roster, record of work attendance, and annual salary bookkeeping for inspection by the competent authority, the insured person, and the public employment service institution pursuant to Article 7 regulations of the Law, and keep them on record for five years after the insured person leaves the establishment.
- The above employee roster record includes the following items:
- 1.Name, sex, date of birth, place of domicile (residence), and national identity card number.
 - 2.Starting date of employment.
 - 3.Type of work.
 - 4.Work hours and pay.
 - 5.Time off for injury, illness, and sabbatical.
- Article 12 When the insurer approves the application from an insured person for the unemployment benefits, early reemployment incentive, vocation training living allowance or parental leave allowance defined in Item 1 to Item 4 of Paragraph 1 of Article 10 of this Act, the insurer shall transfer the said benefits to the insured person's personal account in a domestic bank specified by the insured person.
- Article 12- 1 Interest that should be added in overdue allowance prescribed in Article 22-1 herein shall be based on fixed interest rate on January 1st every year for a one-year postal saving time deposit, calculated in NT dollars per day, and NT dollars below 0.1 shall be rounded.
- The preceding required expenses shall be prepared for public budget by the insurer.
- Article 13 An insured person applying for unemployment benefits according to Item 1 of Paragraph 1 of Article 11 of this Act shall prepare the following documents:
- 1.Unemployment status confirmation (reconfirmation) letter, unemployment benefit application form, and benefit receipt.
 - 2.Employment separation certificate or proof of fixed term contract.
 - 3.A duplicate of the national identification card or other proof of identity.
 - 4.A duplicate of the insured's personal bank passbook for a domestic bank.
 - 5.People with physical or mental impairment shall also submit a certificate of physical or mental disability issued by the competent authority.
 - 6.People with dependents shall also submit the following documents:
 - (1) A duplicate of the household registration or of other proof of identity of the dependents.
 - (2) People with physically or mentally impaired dependents shall also submit the corresponding physical or mental disability certificates issued by the competent authority.

- physical or mental disability certificates issued by the competent authority.
- Article 14 An insured person applying for the early reemployment incentive according to Item 2 of Paragraph 1 of Article 11 of this Act shall prepare the following documents:
1. Early Reemployment Incentive Application Form and benefit receipt.
 2. A duplicate of the national identification card or other proof of identity.
 3. A duplicate of the insured's personal bank passbook for a domestic bank.
- Article 14- 1 Pursuant to Paragraph 2, Article 11 of the Act, an insured person eligible to apply for the early reemployment incentive in accordance with Subparagraph 2, Paragraph 1, Article 11 of the Act does not include persons who are reemployed by the original insured establishment and join this Insurance before the term of unemployment benefit ends.
- Article 15 An insured person applying for the vocational training living allowance according to Item 3 of Paragraph 1 of Article 11 of this Act shall prepare the following documents:
1. Vocational Training Living Allowance Application Form and benefit receipt.
 2. Employment separation certificate.
 3. A duplicate of the national identification card or other proof of identity.
 4. A duplicate of the insured's personal bank passbook for a domestic bank.
 5. People with dependents shall also submit the following documents:
 - (1) A duplicate of the household registration or of other proof of identity of the dependents.
 - (2) People with physically or mentally impaired dependents shall also submit the corresponding physical or mental disability certificates issued by the competent authority.
- Article 16 Full-time vocational training defined in Article 11, Paragraph 1, Part 3 of the Law must meet the following requirements:
1. The period of vocational training must be at least one month.
 2. There must be at least four classes a week.
 3. Each class must be at least four hours during the day.
 4. The total hours of classes must be at least 100 a month.
- Article 16- 1 An insured person applying for parental leave allowance according to Item 4 of Paragraph a pf Article 11 of this Act shall prepare the following documents:
1. The Parental Leave Allowance Application Form and Benefits Receipt.
 2. A duplicate of the household registration of the insured and the dependents.
 3. Proof of parental leave without pay.
 4. A duplicate of the insured person's personal bank passbook for a domestic bank.
- Article 17 The funds for the central competent authority to administer Article 12, Paragraph 3 regulations of the Law shall be paid according to the financial budget every six months, and if there is a resulting administrative surplus, this should be returned following the annual balance of accounts; the amount of funds should be calculated based on the insurance premium income figure in the officially approved budget.
- Article 18 deleted
- Article 19 The vocational training living allowance in Paragraph 1, Article 19 of the Act shall be calculated and awarded according to the actual time the applicant starts and finishes training, with 30 days being equivalent to one month; the allowance for a person who does not receive training for a full 30 days will be calculated and awarded according to the following methods:
1. A person who has received 30 hours training in at least 10 days will be awarded half the monthly allowance.
 2. A person who has received 60 hours training in at least 20 days will be awarded the monthly allowance.
- The monthly allowance mentioned in the preceding paragraph shall be remitted at the end of each month.
- Article 19- 1 When the dependents of an insured person as prescribed in Article 19-1 of this Act have already received the benefits or allowances under this Act or other insured people have claimed the said benefits or allowances on their behalf, the said benefits or allowances shall not be issued again within the same period.
- Article 19- 2 The parental leave allowance prescribed in Paragraph 1 of Article 19-2 of this Act shall be calculated starting from the date the parental leave takes effect until the date the leave is due. In the event that the insured resumes work early, it shall be calculated until the day before the insured resumes work. The allowance prescribed in the preceding paragraph shall be remitted at the end of each month. For the part falling shorter than a month, the amount shall be paid by the day based on the 30-day month.
- Article 20 When an insured person, pursuant to Paragraph 1, Article 25, the Act, registers to seek employment at a Public Employment Service Institution, he should declare his usual place of residence.
- Article 21 When an applicant submits his employment and non-return cards, pursuant to Article 27, Paragraph 1 regulations of the Law, or when an insured person claiming unemployment benefit notifies the Public Employment Service Institution of his reemployment, pursuant to Article 22 regulations of the Law, this should be submitted in person or sent via registered mail; for persons using registered mail, the date of posting shown on the postmark will be taken as the date of application.
- Article 22 In the event that an insured person applying for the unemployment benefits or vocational training living allowance according to this Act but the insured unit has failed to complete the insurance withdrawal procedure for the insured person as required, the insurer shall withdraw the said insured person from the employment insurance program starting from the date of employment separation and issue the

the employment insurance program starting from the date of employment separation and issue the benefits or allowance accordingly.

- Article 23 A record of seeking employment defined in Article 30 of the Act contains the following:
- 1.Name, address, telephone number, and contact person of the establishment.
 - 2.Job description.
 - 3.Date.
 - 4.Status of seeking employment.
- The abovementioned record of seeking employment shall be the record of seeking employment within 30 days before the insured person applies for unemployment status confirmation.
- Article 24 The Insurance, pursuant to Article 42 regulations of the Law, is exempt from the following taxes and duties:
- 1.Any written agreements used by the Insurer and the insured establishment in administering the Insurance are exempt from payment of stamp duty.
 - 2.Insurance premium, penalties on overdue insurance premiums and resulting income from administration of forced auction of valuables, fund investment returns, and other miscellaneous income collected by the Insurer in administering the Insurance is exempt from business tax and income tax.
 - 3.Housing, equipment, and insurance benefits claimed by insured persons which are used by the Insurer in administering the Insurance, pursuant to regulations of the relevant tax laws are exempt from taxation.
- Article 24- 1 In the event that an employee wishes to file a lawsuit against the employer for the impact on his or her insurance benefits as a result of the employer's violation of this Act by failing to enroll the said employee or under-declaring the said employee's insured salary, the said employee may apply for to the central competent authority legal assistance.
- The central competent authority may commission a private organization to provide the legal assistance described in the preceding paragraph.
- Article 25 The standard forms required by the regulations of the Law and the Enforcement Rules herein shall be determined by the Insurer.
- Article 26 The Enforcement Rules shall be effective from January 1, 2003.

LexData Information Inc. 6F., No150, Sec. 2, Nanjing E. Rd., Taipei City Taiwan 104, R.O.C
E - mail : lawbank@lawbank.com.tw TEL: 886-2-2509-3536 FAX: 886-2-2503-1122

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Part of Stock Exchange and Futures Trading laws and regulations collected from 「Law Source Retrieving System of Stock Exchange and Futures Trading」, translated by Winkler Partners (From 1 June 2001) and Tsar & Tsai Law Firm (Before 31 May 2001).

