

Taiwan

Exchange rate: US\$1.00 =
32.27 Taiwan dollars (NT\$).

Old Age, Disability, and Survivors

Regulatory Framework

First law: 1950.

Current law: 1958 (labor insurance), implemented in 1960; 2004 (labor pensions), implemented in 2005; and 2007 (national pensions), implemented in 2008.

Type of program: Social insurance and mandatory individual account system.

Note: The social insurance system consists of a flat-rate benefit under the national pension program and earnings-related benefits under the labor insurance program.

In 2005, a system of individual accounts (Labor Pension Fund) was established for all new entrants to the labor force or workers that changed employers since July 1, 2005. Workers in the labor force before then had the option (from 2005 to 2010) to remain covered under the old Labor Standards Law for retirement benefits, or switch to the Labor Pension fund. Those who switched and remain with the same employer will receive the value of their accrued rights under the Labor Standards Law.

Coverage

National pension program: Citizens aged 25 to 65 who choose to join the program.

Exclusions: Persons who are covered or have been covered by other related social insurance programs, including those covered under the labor insurance program, civil servants, military personnel, farmers, and private school staff.

Labor insurance program: Employees aged 15 to 60 in firms in industry and commerce, mines, and plantations with five or more workers; wage-earning public-sector employees; public-utility employees; fishermen; and certain self-employed persons in service occupations.

Voluntary coverage for employees in firms with fewer than five workers, the self-employed (except for those in service occupations with compulsory coverage), employees older than age 60 working in covered employment, and involuntarily unemployed persons with at least 15 years of coverage.

Special systems for civil servants, farmers, salaried public-sector employees, and private school staff.

Labor pension fund (individual account): Employees aged 15 to 60, including contractors, temporary workers, casual workers, apprentices, and some household workers.

Source of Funds

Insured person

National pension program: 3.9% of the monthly minimum wage (NT\$674) a month.

Disabled and low-income insured persons pay no contributions, 1.95%, or 2.92% of the monthly minimum wage (equal to NT\$0, NT\$337 or NT\$505), depending on the degree of disability or total family income.

Labor insurance program: 1.3% of gross monthly earnings (1.4% in 2011, rising gradually to 2.4% by 2030).

The maximum monthly earnings used to calculate contributions are NT\$43,900. (The monthly earnings used to calculate contributions are adjusted according to changes in the minimum wage.)

The insured's contributions also finance cash sickness and maternity benefits.

Labor pension fund benefit (individual account): Voluntary contributions of up to 6% of monthly earnings.

The maximum monthly earnings used to calculate contributions are NT\$150,000.

Self-employed person:

National pension program: 3.9% of the monthly minimum wage (NT\$674) a month.

Disabled and low-income insured persons pay no contributions, 1.95%, or 2.92% of the monthly minimum wage (equal to NT\$0, NT\$337 or NT\$505), depending on the degree of disability or total family income.

Labor insurance program: 3.9% of gross monthly income (4.2% in 2011, rising gradually to 7.2% by 2030).

The maximum monthly earnings used to calculate contributions are NT\$43,900. (The monthly earnings used to calculate contributions are adjusted according to changes in the minimum wage.)

The self-employed person's contributions also finance cash sickness and maternity benefits.

Labor pension fund benefit (individual account): No information.

Employer

National pension program: Not applicable.

Labor insurance program: 4.55% of monthly payroll (4.9% in 2011, rising gradually to 8.4% by 2030).

The maximum monthly earnings used to calculate contributions are NT\$43,900. (The monthly earnings used to calculate contributions are adjusted according to changes in the minimum wage.)

The employer's contributions also finance cash sickness and maternity benefits.

Labor pension fund benefit (individual account): 6% of monthly payroll.

The maximum monthly earnings used to calculate contributions are NT\$150,000.

(The employer continues to contribute for workers who remain covered under the Labor Standards Law.)

Government

National pension program: 2.6% of the monthly minimum wage (NT\$449) a month.

For disabled and low-income insured persons, 6.5%, 4.55%, or 3.58% of the monthly minimum wage (equal to NT\$1,123, NT\$786, or NT\$618), depending on the degree of disability or total family income.

Labor insurance program: 0.65% of employee earnings (0.7% in 2011, rising gradually to 1.2% by 2030); 2.6% of income for self-employed (2.8% in 2011, rising gradually to 4.8% by 2030); the cost of administration.

The maximum monthly earnings used to calculate contributions are NT\$43,900. (The monthly earnings used to calculate contributions are adjusted according to changes in the minimum wage.)

Government contributions also finance cash sickness and maternity benefits.

Labor pension fund benefit (individual account): None.

Qualifying Conditions

Old-age pension:

National pension program: Age 65 and registered in the program.

Labor insurance program: Age 60 with at least 15 years of coverage. (The full retirement age will increase to age 61 in 2018, increasing gradually to age 67 by 2027.)

Retirement from covered employment or self-employment is necessary.

Early pension: A reduced pension is paid from age 55 with at least 15 years of coverage.

Deferred pension: The pension may be deferred until age 65.

Old-age benefit: Insured persons with coverage prior to January 1, 2009, may opt for a lump-sum payment at retirement, instead of the labor insurance old-age pension. Must be age 60 (men) or age 55 (women) with at least 1 year of coverage; age 55 (men) with at least 15 years of coverage; age 50 (men and women) with at least 25 years of coverage; or at any age (men and women) with at least 25 years of coverage for employment with the same employer.

Labor pension fund old-age benefit (individual account): Age 60 with at least 15 years of contributions.

A reduced benefit is available with less than 15 years of contributions.

Disability pension:

National pension program: Must be assessed with a severe mental or physical disability with a permanent total incapacity for work by a hospital designated by the Bureau of National Health Insurance.

If not normally eligible for coverage under the national pension program, the minimum disability pension is paid to persons who have been residents of Taiwan for more than 6 months a year for the last 3 years and who are assessed with a severe mental or physical disability with an incapacity for work that began before participating in the national pension program.

Labor insurance program: Must be assessed with a severe mental or physical disability and a permanent total incapacity for work by a hospital that is designated by the Bureau of National Health Insurance.

Insured persons with a dependent spouse and children may qualify for a dependent allowance.

Disability benefit: Insured persons with coverage prior to January 1, 2009, may opt for a lump-sum payment instead of the labor insurance disability pension. Must be assessed with a permanent disability by a hospital designated by the Bureau of National Health Insurance.

Survivor pension:

National pension program: The deceased was insured at the time of death or was an old-age or disability pensioner.

Eligible survivors (in order of priority) are the widow(er) (aged 55 or older; aged 45 or older with a monthly income below the survivor pension amount he or she would be entitled to receive) and children (aged 25 years or younger; no limit with a total incapacity for work), parents (aged 55 or older with a monthly income below the survivor pension amount), grandparents (aged 55 or older with a monthly income below the survivor pension amount), dependent grandchildren, and dependent brothers and sisters.

Eligibility ceases for widow(er)s on remarriage.

Funeral grant (national pension program): Paid to the person who paid for the funeral of an insured person who died before age 65.

Labor insurance program: The deceased was insured at the time of death, was an old-age or disability pensioner, or had at least 15 years of contributions and hadn't claimed old-age benefits.

Eligible survivors (in order of priority) are the widow(er) and children, parents, grandparents, dependent grandchildren, and dependent brothers and sisters.

Survivor benefit: Paid for the death of the insured person with coverage prior to January 1, 2009, when a survivor opts for a lump-sum payment instead of the labor insurance survivor pension.

Funeral grant (labor insurance program): Paid to the person who paid for the insured's funeral.

Labor pension fund survivor benefit (individual account): Paid to a widow(er) or child for the death of an insured person.

In the absence of a widow(er) or child, other eligible survivors in order of priority are parents, grandparents, grandchildren, and siblings.

Old-Age Benefits

National pension program (old-age): The monthly pension is 0.65% of the monthly insured amount multiplied by the number of years of coverage plus NT\$3,000, or 1.3% of monthly insured amount multiplied by the number of years of coverage, whichever is greater.

The monthly insured amount is NT\$17,280 (equal to the monthly minimum wage in 2008).

The minimum old-age pension is NT\$3,000 per month.

Benefit adjustment: The monthly insured amount is adjusted according to changes in the consumer price index.

Labor insurance program (old-age): The monthly pension is 0.775% of the insured's monthly average covered earnings in the 36 months before retirement multiplied by the number of years of coverage plus NT\$3,000, or 1.55% of the insured's monthly average covered earnings in the 36 months before retirement multiplied by the number of years of coverage, whichever is greater.

The minimum old-age pension is NT\$3,000 per month.

Early pension: The pension is reduced by 4% for each year that retirement is taken before the normal retirement age, up to 20%.

Deferred pension: The pension is increased by 4% for each year of deferred retirement, up to 20%.

Persons insured before January 1, 2009, may opt for a lump-sum old-age benefit instead of a monthly old-age pension at retirement.

Old-age benefit: A lump sum is paid of 1 month of the insured's average covered earnings in the 36 months before retirement for each year of contributions for the first 15 years plus 2 months for each year of contributions exceeding 15 years, up to a total of 45 months of average covered earnings.

An increment of 1 month of the insured's average monthly covered earnings in the 36 months before retirement is paid for each year of continued work and contributions after age 60, up to 5 months of earnings.

The maximum old-age benefit is 45 months of the insured's average covered earnings.

Labor pension fund old-age benefit (individual account): The accumulated capital can be used to provide a monthly benefit. The benefit amount depends on the value

of the insured's contributions plus accrued interest, average life expectancy, and a schedule in law.

A lump sum based on the value of the insured's contributions plus accrued interest is paid for less than 15 years of contributions.

Permanent Disability Benefits

National pension program (disability): The monthly pension is 1.3% of the monthly insured amount multiplied by the number of years of coverage.

The monthly insured amount is NT\$17,280 (equal to the monthly minimum wage in 2008).

The minimum disability pension is NT\$4,000.

Benefit adjustment: The monthly insured amount is adjusted according to changes in the consumer price index.

Labor insurance program (disability): The monthly pension is 1.55% of the insured's monthly average covered earnings in the 6 months before the disability began multiplied by the number of years of coverage.

Up to 25% of the pension is paid for each qualified dependent, up to 50%.

The minimum disability pension is NT\$4,000.

Persons insured before January 1, 2009, may opt for a lump-sum disability benefit instead of a monthly disability pension.

Disability benefit: A lump sum of 1 to 40 months of the insured's average covered earnings in the 6 months before the disability began is paid, according to the assessed degree of disability.

Survivor Benefits

National pension program (survivor): The monthly pension paid for the death of an actively insured person is 1.3% of the monthly insured amount multiplied by the number of years of coverage. The monthly pension paid for the death of an old-age or disability pensioner is 50% of the old-age or disability pension.

The monthly insured amount is NT\$17,280 (equal to the monthly minimum wage in 2008).

The minimum pension is NT\$3,000.

Survivors are eligible for only one survivor pension. If there is more than one eligible survivor, 25% of the survivor pension is paid for each additional survivor, up to 50%.

Funeral grant (national pension program): A lump sum of 5 times the monthly insured amount is paid.

The monthly insured amount is NT\$17,280 (equal to the monthly minimum wage in 2008).

Benefit adjustment: The monthly insured amount is adjusted according to changes in the consumer price index.

Labor insurance program (survivor): The monthly pension paid for the death of an actively insured person is 1.55% of the insured's monthly average covered earnings in the 6 months before death multiplied by the number of years of coverage. The monthly pension paid for the death of an old-age or disability pensioner is 50% of the old-age or disability pension the deceased received or would have been entitled to receive.

The minimum pension is NT\$4,000.

Persons insured before January 1, 2009, may opt for a lump-sum survivor benefit instead of a monthly survivor pension.

Survivor benefit: A lump sum of 30 months of the deceased's average monthly covered earnings in the 6 months before death is paid if the deceased had at least 2 years of contributions; 20 months if the deceased had 1 to 2 years of contributions; 10 months if less than 1 year of contributions.

Funeral grant (labor insurance program): A lump sum of 5 months of the deceased's average covered earnings in the 6 months before death is paid. In the absence of eligible survivors for the survivor pension, a lump sum of 10 months of the deceased's average covered earnings in the 6 months before death is used to pay for the funeral.

Labor pension fund survivor benefit (individual account): A lump sum benefit based on the value of the insured's contributions plus accrued interest is paid. If the deceased received monthly labor pension fund payments at the time of death and died before reaching the average life expectancy according to a schedule in law, a lump sum of the balance of the insured's individual account is paid.

Administrative Organization

Labor Insurance Department of the Council of Labor Affairs (<http://www.cla.gov.tw>) provides general supervision.

Social Affairs Department of the Ministry of the Interior (<http://www.moi.gov.tw>) coordinates the national pension program.

Bureau of Labor Insurance (<http://www.bli.gov.tw>), under the tripartite Labor Insurance Commission and its director general, collects contributions and pays benefits.

Sickness and Maternity

Regulatory Framework

First law: 1950.

Current laws: 1958 (labor insurance), implemented in 1960, and 1994 (national health insurance), implemented in 1995.

Type of program: Social insurance system.

Coverage

Cash sickness and maternity benefits: Employees aged 15 to 60 in firms in industry and commerce, mines, and plantations with five or more employees; wage-earning public-sector employees; public-utility employees; fishermen; and certain self-employed persons in service occupations.

Voluntary coverage for employees in firms with fewer than five employees, self-employed persons (except those in service occupations with compulsory coverage), employees older than age 60 in covered employment, and involuntarily unemployed persons with at least 15 years of coverage.

Special systems for cash benefits for civil servants, farmers, salaried public-sector employees, and the staff of private schools.

Medical benefits: Must have resided in Taiwan for at least 4 months, including foreign nationals with a resident permit.

Source of Funds

Insured person

Cash sickness and maternity benefits: See source of funds under Old Age, Disability, and Survivors.

Medical benefits: Contributions are paid according to 46 wage classes. Employees of public or private companies contribute 1.365% of gross monthly earnings, plus an additional 1.365% of gross monthly earnings for each dependent, up to 4.095% of monthly earnings for three or more dependents.

The minimum monthly earnings used to calculate contributions for medical benefits are NT\$17,280 (equal to the monthly minimum wage in 2008).

The maximum monthly earnings used to calculate contributions for medical benefits are NT\$131,700.

The monthly earnings used to calculate contributions are adjusted according to changes in the minimum wage.

Self-employed person

Cash sickness and maternity benefits: See source of funds under Old Age, Disability, and Survivors.

Medical benefits: Contributions are paid according to 46 wage classes: 4.55% of gross monthly income for higher earners or 2.73% of income for lower earners, plus an additional 2.73% of gross monthly income for each dependent, up to 8.19% of monthly income for three or more dependents.

The minimum monthly earnings used to calculate contributions for medical benefits are NT\$17,280 (equal to the monthly minimum wage in 2008).

The maximum monthly earnings used to calculate contributions for medical benefits are NT\$131,700.

The monthly earnings used to calculate contributions are adjusted according to changes in the minimum wage.

Employer

Cash benefits for sickness and maternity: See source of funds under Old Age, Disability, and Survivors.

Medical benefits: Contributions are paid according to 46 wage classes: 3.185% of monthly payroll for employees of public or private firms, plus an additional 2.482% of monthly payroll for dependents, regardless of number of dependents.

The employer's contributions also finance work injury medical benefits.

The minimum monthly earnings used to calculate contributions for medical benefits are NT\$17,280 (equal to the monthly minimum wage in 2008).

The maximum monthly earnings used to calculate contributions for medical benefits are NT\$131,700.

The monthly earnings used to calculate contributions are adjusted according to changes in the minimum wage.

Government

Cash benefits for sickness and maternity: See source of funds under Old Age, Disability, and Survivors.

Medical benefits: Contributions are paid according to 46 wage classes: 0.455% of employee earnings for employees of public and private firms; none for higher-earning self-employed; 1.82% of income for lower-earning self-employed. Contributes for the dependents of insured persons. Pays for the cost of administration.

Government contributions also finance work injury medical benefits.

The minimum monthly earnings used to calculate contributions for medical benefits are NT\$17,280 (equal to the monthly minimum wage in 2008).

The maximum monthly earnings used to calculate contributions for medical benefits are NT\$131,700.

The monthly earnings used to calculate contributions are adjusted according to changes in the minimum wage.

Qualifying Conditions

Cash sickness benefit: Must have an incapacity due to a nonwork-related injury or illness, be hospitalized, and unable to earn a normal salary. There is no specified minimum qualifying period. The insured must provide medical certification.

Cash maternity benefit: Must have at least 280 days of contributions before childbirth (181 days of contributions for a premature childbirth).

Medical benefits: Provided for a nonwork-related injury or illness.

Sickness and Maternity Benefits

Sickness benefit: 50% of the insured's average covered earnings in the 6 months before the incapacity began is paid after a 3-day waiting period for up to 6 months with up to 1 year of contributions; up to 12 months with more than 1 year of contributions.

Maternity grant: A lump sum of 1 month of the insured's average covered earnings in the last 6 months before maternity leave is paid for a normal or premature childbirth.

Workers' Medical Benefits

Public and private clinics and hospitals under contract with and paid directly by the Bureau of National Health Insurance provide medical benefits, including preventive and prenatal care, inpatient and outpatient hospital treatment, surgery, and medicine.

There is no limit to duration.

The government provides free maternity medical care.

Cost sharing: For ambulatory and emergency care at clinics, 20% of scheduled fees; for hospital visits, from 30% to 50%; for inpatient care for short-term illnesses, from 10% (for the first 30 days) to 30% (from the 61st day and thereafter); for inpatient care for chronic long-term illnesses, from 5% (for the first 30 days) to 30% (from the 181st day and thereafter).

Exemptions from cost sharing: Preventive health care, certain catastrophic illnesses, ambulatory services in mountainous areas and remote islands, and all care for members of veteran or low-income households.

Dependents' Medical Benefits

Public and private clinics and hospitals under contract with and paid directly by the Bureau of National Health Insurance provide medical benefits, including preventive and prenatal care, inpatient and outpatient hospital treatment, surgery, and medicine.

There is no limit to duration.

The government provides free maternity medical care.

Cost sharing: For ambulatory and emergency care at clinics, 20% of scheduled fees; for hospital visits, from 30% to 50%; for inpatient care for short-term illnesses, from 10% (for the first 30 days) to 30% (from the 61st day and thereafter); for inpatient care for chronic long-term illnesses, from 5% (for the first 30 days) to 30% (from the 181st day and thereafter).

Exemptions from cost sharing: Preventive health care, certain catastrophic illnesses, ambulatory services in mountainous areas and remote islands, and all care for members of veteran or low-income households.

Eligible dependents include a nonemployed spouse, nonemployed parents or grandparents, and nonemployed children and grandchildren younger than age 20 (no limit

if disabled). For low-income households, all relatives living with the insured.

Administrative Organization

Cash sickness and maternity benefits: Labor Insurance Department of the Council of Labor Affairs (<http://www.cla.gov.tw>) provides general supervision.

Bureau of Labor Insurance (<http://www.bli.gov.tw>), under the tripartite Labor Insurance Commission and its director general, collects contributions and pays benefits.

Medical benefits: Bureau of National Health Insurance (<http://www.nhi.gov.tw>), under a Supervisory Board, collects contributions and contracts with private and public clinics and hospitals to provide medical care.

Work Injury

Regulatory Framework

First laws: 1929 and 1950.

Current laws: 1958 (labor insurance), implemented in 1960, and 2001 (work injury), implemented in 2002.

Type of program: Social insurance system.

Coverage

Employees aged 15 to 60 in firms in industry and commerce, mines, and plantations with five or more employees; wage-earning public-sector employees; public-utility employees; fishermen; and certain self-employed persons in service occupations.

Special systems for civil servants, salaried public-sector employees, and the staff of private schools.

Source of Funds

Insured person: None.

Self-employed person: None.

Employer

Cash benefits: 0.02% to 2.94% of monthly payroll, according to the assessed risk of the industry (the average rate is 0.21%) plus 0.05% of monthly payroll for off-duty accidents. The off-duty rate for employers with more than 70 employees is adjusted annually according to the claims rate of the company.

Medical benefits: See source of funds under Sickness and Maternity.

Government

Cash benefits: The cost of administration.

Medical benefits: See source of funds under Sickness and Maternity.

Qualifying Conditions

Work injury benefits: There is no minimum qualifying period.

Temporary Disability Benefits

70% of the insured's average covered earnings in the last 6 months before the disability began is paid for the first 12 months; 50% thereafter. The benefit is paid after a 3-day waiting period for up to 24 months.

Permanent Disability Benefits

Permanent disability benefit: If assessed with a permanent disability, a lump sum is paid based on the assessed degree of disability and the insured's average monthly covered earnings in the last 6 months before the disability began.

If assessed with a permanent disability without any capacity to work, an additional lump sum is paid based on the assessed degree of disability and 20 months of the insured's average monthly covered earnings in the last 6 months before the disability began.

Constant-attendance allowance: NT\$10,000 a month is paid if assessed with a total disability without any capacity to work and in need of constant medical care or attendance of others to perform daily functions.

Living allowance: After receiving the lump-sum permanent disability benefit, a monthly allowance of NT\$1,500 to NT\$7,000 is paid to insured persons with a partial or total permanent disability, according to the assessed degree of disability.

Workers' Medical Benefits

Public and private clinics and hospitals under contract with and paid directly by the Bureau of National Health Insurance provide medical benefits, including inpatient and outpatient hospital treatment, surgery, and medicine.

There is no limit to duration. The Bureau of National Health Insurance pays the costs. Additionally, up to 50% of food costs are paid for up to 30 days.

Survivor Benefits

Survivor benefit: 100% of the deceased's pension plus a lump sum of 10 months of the deceased's average monthly covered earnings in the 6 months before death is paid.

Eligible survivors in order of priority are the spouse, children, parents, grandparents, depend grandchildren, and dependent brothers and sisters.

Survivor grant: A lump sum of 40 months of the deceased's average covered earnings in the 6 months before death is paid.

Survivor's supplement (income-tested): A lump sum of NT\$100,000 may be paid to the dependent spouse, children, or parents.

Funeral grant: A lump sum of 5 months of the deceased's average covered earnings in the 6 months before death is paid to eligible survivors. If there are no eligible survivors, the grant is paid to the person who organizes the funeral.

Administrative Organization

Labor Insurance Department of the Council of Labor Affairs (<http://www.cla.gov.tw>) provides general supervision.

Bureau of Labor Insurance (<http://www.bli.gov.tw>), under the tripartite Labor Insurance Commission and its director general, collects contributions and pays cash benefits.

Bureau of National Health Insurance (<http://www.nhi.gov.tw>), under a supervisory board, contracts with private and public clinics and hospitals to provide medical care.

Unemployment

Regulatory Framework

First law: 1968, implemented in 1999.

Current law: 2002 (employment insurance), implemented in 2003, 2007, and 2009.

Type of program: Social insurance system.

Coverage

Citizens of Taiwan employed in the private- and public-sectors aged 15 to 65; foreigners aged 15 to 66 who marry Taiwanese nationals and are legally employed.

Exclusions: Self-employed persons, civil servants, teachers, military personnel, and foreigners (who are not married to Taiwanese nationals).

Source of Funds

Insured person: 0.2% of gross monthly earnings.

Self-employed person: Not applicable.

Employer: 0.7% of monthly payroll.

Government: 0.1% of employee earnings and the cost of administration.

Qualifying Conditions

Unemployment benefit: The insured must have at least 1 year of coverage, must be involuntarily unemployed, must be currently registered at a public employment office as being capable and willing to work, must not have declined a suitable job offer, and must not be in occupational training.

The benefit is suspended if a suitable job offer, counseling, or vocational training is refused or the beneficiary fails to report to a public employment office once a month.

Early reemployment award: Paid if the unemployed person starts work before the maximum unemployment benefit payment period has expired.

Vocational training living allowance: Paid if an insured person is involuntarily unemployed, registered at a public employment service institution for re-employment, and has participated in full-time vocational training organized by the employment institution.

Parental leave: Must have at least 1 year of coverage and have applied for parental leave without payment according to the Gender Equality Act. Each eligible insured parent is entitled to separate benefits that must be claimed before the child reaches age 3.

National Health Insurance Premium Support: Paid to insured persons who receive unemployment benefits or the vocational training living allowance.

Unemployment Benefits

Unemployment benefit: 60% of average monthly earnings in the 6 months before unemployment began is paid. The benefit is paid after a 14-day waiting period for up to 6 months.

Early reemployment award: A lump sum is paid of 50% of the total unpaid remaining unemployment benefit.

Vocational training living allowance: 60% of average monthly earnings in the 6 months before unemployment began is paid for up to 6 months.

Parental leave: 60% of average monthly earnings in the 6 months before parental leave began is paid for up to 6 months.

National Health Insurance Premium Support: The employee portion of the National Health Insurance premium is paid.

Administrative Organization

Labor Insurance Department of the Council of Labor Affairs (<http://www.cla.gov.tw>) provides general supervision.

Bureau of Labor Insurance (<http://www.bli.gov.tw>), under the tripartite Labor Insurance Commission and its director general, collects contributions and pays benefits.