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| Title | Enforcement Rules of the Labor Insurance Act |
| Amended Date | 2013.07.26 |
| Category | Ministry of Labor (労働部) |

Chapter I General Provisions

Article 1 These Rules are drawn up in accordance with Article 77 of the Labor Insurance Act (hereinafter referred to as the Act).

Article 2 Pursuant to Article 3 of the Act, the following shall have tax exemption status:

1. Bills and receipts generated from labor insurance transactions between insurer and insured units shall be exempt from the stamp duty.
2. Insurance premium payments, late fee payments, incomes from compulsory enforcement, and other sources of incomes, such as management of foundations and miscellaneous incomes shall be exempt from business and income taxes.
3. Buildings, medical supplies and equipment, emergency response vehicles used by insurer for providing labor insurance, and benefits received by the insured, beneficiaries or the person who pays for the funeral expenses shall be exempt from taxation in accordance with the existing tax law.

Article 3 The calculation of the duration of the insurance coverage period, unless specified elsewhere in the Act, shall be in accordance with the Administrative Procedure Act. If it is not regulated in the Administrative Procedure Act, then it shall follow the Civil Code. The ages of the insured persons and their dependents shall be calculated according to information contained in the household registry.

Chapter II Insurer, Insured Units, and Insured Persons

Section 1 Insurer

Article 4 Insurer shall submit the following documents at monthly intervals to Labor Insurance Supervisory Commission and the central competent authority for reference:

1. The statistical records showing insured units, number of insured persons and insurance salary.
2. The statistical records showing all insurance benefits payments.
3. The accounting records showing all transactions involving insurance incomes and expenditures.
4. The insurance fund utilization status.

Insurer shall compile an annual report at the end of each year and send the report to Labor Insurance Supervisory Commission for examination, and then the report would be sent to the central competent authority for reference by the Labor Insurance Supervisory Commission.

Article 5 The Labor Insurance Supervisory Commission shall compile quarterly supervisory records, examinations of disputes, and financial audit reports, and submit a final report at the end of each year to the central competent authority for reference.

Article 6 Insurer or members of the Labor Insurance Supervisory Commission, when conducting the labor insurance inspections in accordance with Article 28 of the Act, shall present their identification documents.

Article 7 The competent authorities referred to in Paragraph 2 of Article 6 of the Act are the municipalities or county (or city) governments where the workers' worksites are located.

Section 2 Insured Units

Article 8 The persons employed outside of the industries mentioned in Subparagraph 1 of Paragraph 1 of Article 8 of the Act, refer to the workers approved and recognized by the central competent authority for insurance coverage from other businesses or civil organizations.

Article 9 Employed persons with no definite employer or self-employed and participating in two or more professional labor unions shall select the major union as their basis for insurance coverage.

Article 10 The insured unit shall establish roll list (card) of employees or members, attendance and work records, payroll, and account book of salary.

The roll list (card) of employees or members shall include the following contents:

1. Name, sex, date of birth, address, and serial number of I.D. Card.
2. Date of accession, enrollment, or attendance in training.
3. Category of work.
4. Working hours and salary.
5. Period of leave without pay caused by injury or sick leave.

The attendance and work records, payroll, and account book of salary mentioned in the first paragraph, as well as Subparagraph 4 and Subparagraph 5 of the above paragraph are not applicable to occupational union, fishermen's association, association of Chinese Ship Owners, and Chinese Seamen's union.

Article 11 Workers without definite employers referred to in Subparagraphs 7 to 8 of Paragraph 1 of Article 6 of the Act are those who are always employed by over two employers that do not belong to the categories of Subparagraphs 1 to 5 of the same Article in the past three months, and whose job

opportunities, working times, quantities of work, workplaces and remuneration are not steady.

Self-employed persons referred to in Subparagraphs 7 to 8 of Paragraph 1 of Article 6 of the Act are those who perform their job or technique independently and obtain remuneration accordingly, and do not hire persons to help them to do the work with payments.

Article 12 When units apply for coverage of insurance and undertake insurance procedures, they shall fill out application forms for insurance coverage and joining insurance coverage, and submit each of them to the insurer.

The information for the application for joining insurance coverage should be recorded in detail according to the household registration and related data.

Article 13 When employers, associations or affiliated authorities hiring workers referred to in Article 6 and Article 8 of the Act apply for coverage of insurance, except for governmental authorities, public schools and the insured units which use the on-line requisition system providing by governmental agencies (institutions) to apply for coverage of insurance, they shall submit the copies of the front and back pages of the national identification cards of the persons in charge and the copies of the following related documents issued by related business competent authorities:

1. Factories shall submit the factory related registration certificates.
2. Minefields shall submit the minefield registration certificates, minefield excavating or prospecting certificates.
3. Salt, ranges, pastures, forest and tea plantations shall submit registration certificates.

4. Transportation entities shall submit transportation permits or other related documents.
 5. Public utilities shall submit business licenses or other related documents.
 6. Companies and business entities shall submit company registration certificates or business registration certificates.
 7. Private schools, news media, cultural entities, public-interest entities, cooperative entities, fisheries, occupational training institutions and civil organizations for various businesses shall submit their accredited or registration certificates.
 8. Other industries should provide license or related registration, approval or reference certificates .
- Should insured units are unable to obtain certificates described in the preceding paragraphs, they should attach the organization or alteration register application for the withholder or the uniform invoice purchase certificate issued by the revenue service organizations when applying for insurance.

Article 14 For those workers qualified under Article 6 of the Act , when the insured units inform the insurer with a name-list on the dates their employees formally report to work, become a member of their associations or receive the professional training, the effective dates of the insurance shall be commenced from the zero hour of the dates when the application forms for joining insurance coverage from the insured units reached the insurer or when they are mailed; if the insured units do not inform the insurer with a name-list on the dates their employees formally report to work, become a member of their associations or receive the professional training, the

effective dates of the insurance shall be commenced from the zero hour of the next day when the application forms for joining insurance coverage from the insured units reached the insurer or when they are mailed.

When the insured units withdraw from insurance coverage on the dates after their employees leave their jobs, withdraw memberships from their associations or finish (or withdraw from) professional training programs, the effectiveness of the insurance shall be terminated from the 24th hour of the dates when the application forms for withdrawing from insurance coverage from the insured units reached the insurer or when they are mailed; when the insured units did not withdraw from the insurance coverage on the dates after their employees leave their jobs, withdraw memberships from their associations or finish (or withdraw from) professional training programs, the effectiveness of the insurance shall be terminated on the 24th hour of the dates when employees leave their jobs, withdraw their memberships or finish (or withdraw from) professional training programs.

In the event that the insured unit has withdrawn from the insurance coverage before their employees leave their jobs, withdraw memberships from their associations or finish (or withdraw from) professional training programs, the effectiveness of the insurance shall be terminated from midnight on the date when the application forms for withdrawing from insurance coverage sent by the insured units reached the insurer or when they are mailed. Pursuant to Article 72 of the Act, the insured unit shall be responsible for any loss suffered by the worker caused therefrom.

The dates of the mailing referred to in the three preceding paragraphs are set in accordance with the post-marks of the original sending post offices.

The regulations stipulated in the above four paragraphs with regard to the commencement and termination of the insurance coverage shall also apply to individuals who are approved to participate in the labor insurance according to Article 8 Paragraph 1 of the Act.

Article 15

If the insured unit applying for insurance did not fill out and submit an application form or the application form did not include the seals of the insured unit and the responsible person, the insurer shall notify the insured unit in writing to amend the same. The insured unit shall make the amendment within ten days starting on the day following the receipt of the notice.

When the insurer received the application forms for joining or transferring insurance, or forms for adjusting insurance salary submitted by the insured units, except those without both names and serial numbers of the national identification cards shall be immediately rejected, it shall notify the insured units in writing to correct the errors such as missing of the seals of the insured units, the persons in charge, or the names, birthdates of the insured persons, serial numbers of the national identification cards and the mistaken insurance salary. The insured units shall make the necessary corrections within 10 days upon receipt of the said notification.

When the application forms for insurance coverage or joining insurance coverage or transferring insurance are corrected by the insured units on time, they shall take effect on the dates of their submission. When the corrections are overdue, they shall take effect on the next date upon correction. When no correction after overdue is made, they shall not take effect.

When forms for adjusting insurance salary are corrected by the insured units on time, they shall take effect on the first day of the next month from the date of submission. When the corrections are overdue, they shall take effect on the first day of the next month from the date of correction. When no correction after overdue is made, they shall not take effect. The submission of the corrections referred in the preceding four paragraphs shall be set on the date which they reach the insurer. When the corrections are mailed, they shall be set in accordance with the post-marks of the original sending post offices.

When the insured units make an overdue correction or make no correction at all after overdue, they shall be liable for all loss incurred to workers.

Article 16 In case the suspension, dissolution, revocation, abolishment and bankruptcy of the insured units, or are deemed to have no fact of operation, and do not hire any workers, the insurer may cancel or revoke the insurance coverage to the insured units.

For the insured units whose insurance coverage is cancelled or revoked according to the regulation in previous paragraph and don't withdraw from the insurance coverage for their employee according to regulations, the insurer may withdraw insurance coverage immediately; the termination of the effectiveness of insurance, the calculation of the premiums payable and the added penalties for overdue premiums shall be set on the dates the facts have been confirmed. If the dates could not be confirmed, it is set on the date when the insure finds out the fact.

Article 17 The insured units shall submit the application forms for the changes in the insured units and other related documents to

the insurer within 30 days after the occurrence of the following:

1. The changes of names, addresses or other corresponding addresses of the insured units.
2. The changes of persons in charge of the insured units.
3. The changes of major business items of the insured units.

Article 18 When the persons in charge of the insured units are changed, the unpaid premiums or the penalties for overdue premiums owed by the original persons shall be individually and jointly assumed by the new persons.

When the insured units are terminated after merger and acquisition, their unpaid premiums or penalties shall be assumed by the remaining insured units after merger and acquisition or the new insured units.

Section 3 Insured Person

Article 19 Foreign workers referred to in Paragraph 3 of Article 6 of the Act are referring to one of the following situations:

1. Approved by the central competent authority or responsible entity to work according to Employment Service Act or other regulations.

2. Allowed to work according to related regulations.

When the insured units apply for joining insurance coverage for the foreign workers identified in the subparagraph 1 of the previous paragraph, they shall submit copies of work permits approved and issued by the related authority.

Article 20 If the insured persons are foreigners or do not have the nationality of this country, the national identification cards referred to in these Regulations shall be replaced by the insured persons' residence permits for foreign nationals or foreign passports.

Article 21 When the insured persons referred to in Article 9 of the Act intend to continue to join insurance coverage, the insured units shall not deny them.

When the insured persons referred to in Article 9 of the Act continue to join insurance coverage, the insured units they affiliated with shall continue to pay premiums for them, and except under the circumstances of Subparagraphs 2 and 4 of the same Article, shall notify in writing to the insurer about their names, birthdates, serial numbers of their national identification cards, the dates of their national military service, unpaid leaves, suspension from the job because of pending lawsuits or detention. The same procedure shall apply when the insured persons are discharged from national military service, reinstated to the former positions or their detention are revoked or stopped.

When the insured persons referred to in Subparagraph 3 of Article 9 of the Act continue to join insurance coverage, in addition to processing according to the procedures stipulated in the preceding paragraph, they shall also submit medical records issued by the hospitals or clinics.

Article 22 In the event that the insured person's death, termination of employment, withdrawal from membership of associations, or conclusion (or withdrawal) of vocational training programs, the insured units shall, on the dates on which death, termination of employment, withdrawal from membership of associations, or conclusion (or withdrawal) of vocational training programs occurred, fill out the application forms for withdrawal of insurance coverage and submit them to the insurer.

In the event that the insured persons are on the leave of absence due to injuries or illness, the insured units may not

withdraw their insurance coverage.

Article 23 In the event that the insured persons are transferred in the insured units with the same affiliation, the transferring units shall fill out the transfer-out part of the application forms for transfer of insurance coverage and forward them directly to the receiving units. The receiving units shall fill out the receiving part of the forms and submit both parts to the insurer. The effectiveness of the transfer of insurance coverage shall be set on the date when the application forms for transfer of insurance coverage reach the insurer. In case of mailing, they shall be set in accordance with the post-marks of the original sending post offices.

Article 24 In the event that there are changes to or errors in the insured persons' name, birthdates, serial numbers of the national identification cards, the insured units shall fill out the application forms for change in items of the insured persons and submit the copies of the front and back pages of the national identification cards or other related documents to the insurer to process the changes .

Article 25 Persons who are eligible for labor insurance coverage or civil service insurance may only be permitted to select one for insurance coverage .

Article 26 For those insured persons who are qualified under Subparagraph 7 of Paragraph 1 of Article 6 of the Act, if there is any one of the following condition exists, the insurer shall notify the original insured units to transfer insurance coverage for the insured person within a set time-limit:

1. The insured units they belonged to are not the labor unions affiliated with their own specialties.

2. The insured persons who have changed their own specialties but have not transferred to the labor unions with their own specialties.

Article 26-1 The insurer should conduct an actuarial analysis at least once every three years to evaluate the ordinary insurance premium rate prescribed in Article 13 of the Act. Each actuarial analysis shall cover a period of 50 years.

Chapter III Insurance Premiums

Article 27 The total monthly salary referred to in Paragraph 1 of Article 14 of the Act shall be set in accordance with the wages stipulated in Subparagraph 3 of Article 2 of the Labor Standards Law. For those without fixed or steady monthly incomes, they shall be set according to the average monthly incomes in the recent three months. For those who are paid in kind, they shall be calculated in cash pursuant to the prices publicly announced by the Government.

In the event the insured units filing application forms for joining insurance coverage for their newly employed workers and their total monthly salaries are not ascertained, they shall be set at the total monthly salaries received by the workers with the same working grades in the insured units and apply pursuant to the requirements contained in the Table of Grades of Insurance Salary.

Article 28 In the event that the insured persons are hospitalized because of injuries or illness and those continue to join insurance coverage in accordance with Subparagraphs 1, 3, 5 of Article 9 , and Article 9-1 of the Act , or Second paragraph of Article 16 of the Gender Equality in Employment Act , their insurance salaries may not be adjusted during the period of insurance coverage.

The insurance salary for the insured persons in the above paragraph should not be lower than the First Grade of the "Table of Grades of Insurance Salary ". Should there be any amendment in the First Grade of the " Table of Grades of Insurance Salary "; the insurer can adjust the suitable insured salary accordingly.

Article 29 The insurer shall separately calculate payable insurance premiums in accordance with the insured persons' insurance salaries reported by the insured units each month and prepare insurance premium payment bills with the statements of methods of calculation regularly. The bills shall be sent to the insured units by mail or via electronic transmission before the 25th day of the next month and request them to pay the premiums.

Article 30 After receiving the Insurance Premium Payment Slip with the calculation description from the insurer, insured units are required to pay the premiums to the financial institution designated by the insurer before the deadline and get the receipt back as proof of payment.

In the event that the insured units have not received the premium payment bills referred to in the preceding paragraph by the end of month the insurer shall send them, they shall notify the insurer to resend them within five days or download the premium payment bill from the website of the insurer, and pay the premiums within the grace period of fifteen days. In case the insured unit fails to make such notices, the premium payment bills shall be considered to have been received before the 25th day of the next month.

Article 31 If the insured units object to the amounts of premiums stated in the premium payment bills, they shall pay the said amounts first and then list the reasons to file a formal objection

to the insurer. When the insurer discovers errors after investigation, it shall set the amounts straight later when it calculates premiums of the next month.

Article 32 In the event that the insured units or insured persons are overdue in the payment of premiums or late fees for overdue premiums and after the insurer suspend insurance payments temporarily in accordance with Paragraph 3, 4 of Article 17 of the Act, they shall pay insurance premiums continuously during this temporary suspension period. After the payment of these owed fees, the insured persons can file their applications for their insurance payments.

Article 33 The insurer shall calculate the amounts of insurance premiums and overdue fine payable by the insured units in N.T. dollars and to count five and higher fractions as units and disregard the rest when calculating a tenth of a N.T. dollars.

Article 34 In the event that the insured units of the workers specified in Article 6, Paragraph 1, Subparagraph 1-6 and Article 8, Paragraph 1, Subparagraph 1-3 of the Act cannot set-off or receive insurance premiums within the time-limits set by Article 16 of the Act due to various reasons, they shall pay them first.

Article 35 In the event that the insured persons are recruited to assume national military service, take unpaid leaves, are suspended from the job because of pending lawsuits or are detained and continue to join insurance coverage, the portion of their premiums payable by the insured units shall be paid by the insured units during the period. As for the portion of premiums payable by the insured persons, those have already been paid shall be deducted from the payments and those have not already paid shall be paid by the insured units first and

recover from the insured persons later.

Article 36 For the insurance premium to be subsidized by the central government under Article 15 of the Act, the insurer shall prepare and issue a payment bill of insurance premium every month, and submit it before the end of the next month to the central government for payment by transfer according to relevant provisions.

Where the insurer finds there is a difference in the above-mentioned insurance premium to be subsidized by the government, it shall be settled upon accounting the insurance premium next time.

Article 37 When employers or persons in charge of the insured units deduct insurance premiums payable by the insured persons pursuant to Subparagraph 1 of Paragraph 1 of Article 16 of the Act, they shall explain them clearly on the insured persons' wage bills (bags) or issue receipts to them.

Article 38 The insurer shall determine or adjust the applicable categories of occupations and premium rates of the occupational accident insurance for the insured units based on the following principles and in accordance with the "Table of Business Category and Premium Applicable for the Occupational Accident of Labor Insurance". The insurer should advise the insured units of the results in writing.

1. The same category of occupations shall use the same premium rates of the occupational accident insurance.
2. In the event that the same insured unit uses the same premium rates of the occupational accident insurance and its line of business includes various occupations, premium rates of the occupational accident insurance shall be decided by its most principal or representative business.

If the insured units object to the categories of occupations

and premium rates referred to in the preceding paragraph, they shall prepare and submit necessary documents or materials, and file an application for reexamination to the insurer within fifteen days after the next day of receiving the notification.

The applicable categories of occupations and premium rates of the occupational accident insurance shall not be adjusted once they are determined and ascertained. This shall not apply, however, where the insured unit has changed its business nature or major business items.

Article 39 Late fees payable by the insured units referred to in Paragraph 1 of Article 17 of the Act shall be calculated by the insurer and notify insured units to pay to the designated financial institutions.

Article 40 The insured units that the insured persons are affiliated with and referred to in Subparagraphs 7, 8 of Paragraph 1 of Article 6 and Subparagraph 4 of Paragraph 1 of Article 8 of the Act may establish a dedicated account for labor insurance in the financial institutions and notify the insured persons so they could pay the insurance premium into the account . The insured units the insured persons are affiliated with and referred to in the preceding paragraph, after receiving approvals from the insured persons or the general meeting of the members, may take three-or-six months' insurance premiums in advance , issue receipts to the insured persons , and pay to the insurer monthly. Those insurance premiums received in advance and not yet payable to the insurer shall be deposited in special accounts in the financial institutions. The interests thus accumulated shall be used within the scope of the insurance transactions referred to in the Act.

The insured units which are receiving insurance premium in advance referred to in the preceding paragraph may join the insurance programs for their chiefs or personnel in charge of the business for the purpose of guaranteeing their honesty and credibility.

The management of insurance premium received in advance referred in Paragraph 2 shall be pursuant to the related regulations concerning financial transactions of the insured units.

Article 41 In the event that the insurance premiums payable by the insured persons are exempt from payment pursuant to Paragraph 1 of Article 18 of the Act, the insurer shall calculate the amounts in accordance with the approved documents of payment and issue the insurance premium exemption bills, and subtract the amounts from the total insurance premiums payable by the insured units.

Chapter IV Insurance Benefit Payments

Section One General Rules

Article 42 The insured units shall process the application of insurance benefit payment procedures for their affiliated insured persons, their beneficiaries or the persons who actually paid for the funeral expenses and shall not receive any form of monetary compensation.

Article 43 In case of the suspension, dissolution, revocation, abolishment and bankruptcy of the original insured units or the insured units suffer from other matters that they are unable to submit the applications for insurance benefits for the insured persons, the insured persons or their beneficiaries and the persons who actually paid for the funeral expenses may apply for these payments by themselves.

Article 20 of the Act specifies that a benefit claim may be made by the insured, the beneficiary, or the person who paid the funeral expenses.

Article 44 The “concurrently employed by more than two insurance coverage units” referred to in Paragraph 2 of Article 19 of the Act shall mean the insured person who joins insurance coverage in more than two insured units according to Subparagraph 1 to 5 of Paragraph 1 of Article 6 and Subparagraph 1 and 2 of Paragraph 1 of Article 8.

The average monthly insurance salary referred to in Paragraph 3 of Article 19 of the Act is calculated using the following methods:

1. Pension benefit and a lump sum old-age benefit: It is calculated by dividing the sum of the sixty highest average monthly insurance salaries during insurance coverage years by sixty.

2. If the insured person choose to have a lump-sum old-age benefit according to Paragraph 2 of Article 58 of the Act: It is calculated by dividing the insured persons' total monthly insurance salary in the most current three years prior to the retirement by thirty-six.

3. Other cash payment: It is calculated by dividing the insured persons' total monthly insurance salaries in the most current six months prior to the insurance incident occurs; for those who have joined insurance coverage less than six months, their average monthly insurance salaries shall be calculated by their actual coverage years.

In the event that the insured persons have more than two insurance salaries in the same month, except for calculating the insurance wages following the rules in Paragraph 2 of Article 19 of the Act, the highest wages shall be used as a

standard and calculated on average along with the monthly insurance salaries of the other months.

Article 45 The less than one actual coverage year referred to in Paragraph 4 of Article 19 of the Act is calculated proportionately according to actual insurance coverage months to the second decimal place, and five and higher fractions shall be counted as units and disregard the rest in the decimal place below the second decimal place.

Article 46 When applying for the missing allowance in accordance with Paragraph 5 of Article 19 of the Act , the following documents must be prepared:

1. Application forms for missing allowance and Receipts of benefits payments.
2. Certificates of whole household registration: if the beneficiary is not in the same household registration with the insured person, the certificates of household registration of the beneficiary should also be submitted.
3. Accident report or other proof to the related missing incident.

Paragraph 1 of Article 63 and Paragraph 1 and 2 of Article 65 of the Act will be resorted as the regulations for beneficiary and the order for claiming the missing allowance. If the beneficiary of the missing allowance is under aged, the Application form and receipts of benefits payments should be signed or sealed by the beneficiary's legal representative.

If the beneficiary of the missing allowance is the insured persons' grandchildren, brothers or sisters, the related documents for proving the beneficiaries are raised by the insured person should be submitted when claiming the allowance.

Article 47 In the event that survivor benefits are paid to the beneficiary or the person who paid for the funeral expenses according to Paragraph 6 of Article 19 of the Act but the insured persons are in fact alive. When the Death Announcement Registration is revoked and the insured persons return the paid survivor benefits and rejoin labor insurance, their prior insurance coverage records shall be restored and recognized.

Article 48 In case insurance benefits are payable in cash in accordance with the Act, upon calculation by the insurer, they shall be transferred directly to the personal account designated by the insured persons, their beneficiaries or the person pays for the funeral expenses. The insured units they are affiliated with shall be notified about the payment. The notification is not required, however, if the insurance claim is made personally by the insured person as prescribed in Article 43.

If the account designated is located overseas, the surcharge for remittance shall be paid by the insured persons who claim for the benefit, their beneficiaries or the individuals who pay the funeral expenses.

Article 49 After reviewing the applications for cash payments filed by the insured persons, their beneficiaries or the person pays for funeral expenses and all procedures are deemed complete, the insurer shall make the payments within ten days after receiving the application forms. However, for pension payment, the insurer shall make the payments by the end of the next month of the application date for the latest.

Article 49-1 Interest that should be added in overdue premium prescribed in Article 29-1 herein shall be based on the 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 50 If the insured persons, their beneficiaries or the person pays for funeral expenses submit their applications for payment to the insurer by post mail, the postmark of the sending post office shall apply.

Article 51 The intended crime as referred to in Article 26 of the Act shall be applied to the final judgment of a judicial department or military juridical department.

Article 52 All categories of insurance benefit payment application forms, receipts, diagnostic documents and certificates used by the insured persons, insured units, hospitals, clinics or licensed doctors or midwives shall be filled out according to related written instructions.

Article 53 With the exception of those stipulated in Articles 68 and 69, the medical diagnosis or birth certificates used in applying for all kinds of insurance benefit payments shall be valid only after they are prepared and issued by the hospitals, clinics or licensed doctors.

Birth certificates prepared and issued by licensed midwives shall also be valid.

Article 54 When applying for all kind of insurance benefits according to the Act, the official documents enclosed not issued by our governmental organizations shall be verified by the following organizations:

1. If the documents are made in foreign countries, they should be certified or authenticated by the R.O.C. embassy, consulate, representative office, office in the foreign

country or other institution authorized by the Ministry of Foreign Affairs of the R.O.C.; if the documents are made in R.O.C. by foreign embassies or their authorized organizations, they should be re-inspected by the Ministry of Foreign Affairs of the R.O.C.

2. Documents produced in the Mainland China area shall be authenticated by the institution set up or designated, or by the private organization entrusted by the Executive Yuan.

3. For documents issued in Hong Kong or Macau, they shall be authenticated by the institution set up or designated, or by the private organization entrusted by the Executive Yuan in Hong Kong or Macau .

If the original documents are in foreign language, the Chinese translations of the documents must be enclosed and Chinese translations shall be produced by the authorized organizations listed above or notarized by domestic notary public.

Article 55 Insurance benefit payments that are calculated on a N.T. dollar basis, five and higher fractions shall be counted as units and disregard the rest when calculating a tenth of a N.T. dollar.

Section 2 Maternity Benefits

Article 56 When applying for the payments of maternity benefits in accordance with Article 31 of the Act, the following documents must be prepared:

1. Application forms for maternity benefit payments and Receipt of benefits payments.
2. Birth certificate of the newborn babies or certificates of household registration form with the names of the mothers and the birth dates, months and years of the newborn babies listed. In the event of miscarriage, the certificates of

miscarriage prepared and issued by the hospitals, clinics, or licensed doctors or midwives.

Section 3 Injury or Sickness Benefits

Article 57 When applying for the payments of injury or sickness benefits in accordance with Article 33 or 34 of the Act, the following documents must be prepared:

1. Application forms for injury or sickness benefit payments and Receipt of benefit payments.
2. Written medical diagnosis of the injury or sickness. In the event that hospitalization is required, the documents prepared and issued by the hospitals concerned which contain the names of the injury or sickness and the dates of hospitalization and discharge can be served as substitutes. For those persons infected with dust-lung diseases and apply for the payments of occupational diseases compensation for the first time, diagnosis report for dust-lung disease, reports of dust-related operation employment history and related pictures shall be attached and submitted. However, if the insurer has verified that the applicants have been hospitalized and registered for dust-lung diseases, the aforementioned required documents can be waived.

Article 58 A term for the insured persons to apply for the payments of injury or sickness benefits is set at every fifteen days and the applications shall be made starting from the next day of the end of the term; if the period is less than fifteen days, the applications shall be made starting from the next day after the insured persons are discharged from the hospital or the treatment for the occupational injuries or diseases are terminated.

Section 4 Occupational Accident Insurance Medical Benefits

Article 59 After the approval of the central competent authority, the insurer may delegate the management of the payments of occupational accident insurance medical benefits to the Bureau of National Health Insurance. The contract of delegation shall be drawn up by the insurer and the Bureau of National Health Insurance and submit to the central competent authority and the central health competent authority for review and approval.

After the insurer delegates the management of the payments of occupational accident insurance medical benefits to the Bureau of National Health Insurance, if the insured persons suffering from occupational injuries or occupational diseases, they shall apply to the medical service institutions affiliated with the National Health Insurance Program for treatment and diagnosis. With the exception of other regulations stipulated in the Act and these Regulations, the medical payments paid by the insurer shall be executed pursuant to the related regulations of the national health insurance program.

Article 60 Upon applying for outpatient treatment or hospitalization treatment of occupational injury or disease, the insured person shall hand in a clinic note of occupational injury or disease or a letter of application for hospitalization treatment produced by the insured unit, and produces the national health insurance card and the ID card or other identity certificates for verification. In case of failure to submit the foresaid documents or in case the submitted documents don't meet the requirements, the national health insurance medical service institution shall deny the patient registration for diagnosis and treatment as an insured person.

Article 61 In the event that the insured persons cannot submit or submit for review the related required documents due to the facts that they have not received the occupational injury or disease outpatient medical treatment bills, hospitalization application forms, national health insurance cards, or seeking emergency treatments for injuries or diseases, they shall prepare and submit other related documents that can verify their identities and proclaim they are in the possession of labor insurance status, and proceed to register and receive medical treatments. Under such circumstances, the medical service institutions affiliated with the national health insurance programs shall provide medical services , receive insurance medical expenses , and issue receipts to the persons seeking medical treatments. In case the insured persons obtain and submit the required documents within ten days (excluding regular days off) or before hospital discharge after the date they are admitted for medical treatments, the medical service institutions affiliated with the national health insurance program shall refund the paid insurance medical expenses.

Article 62 In the event that the insured persons are unable to provide the necessary documents within the ten days or before hospital discharge after receiving medical treatments as stipulated in the preceding article as the result of any circumstances not of their own faults, they shall prepare and submit the occupational injury or disease outpatient medical treatment bills or hospitalization application forms and the receipts of medical expenses prepared and issued by the medical service institutions affiliated with the national health insurance programs, within six months from the date of receiving outpatient medical treatment or the date of

releasing from hospitalization, to the insurer responsible for the jurisdictional districts to apply for reimbursement of the paid medical expenses.

Article 63 Upon receipt of the insured persons' occupational injury or disease outpatient medical treatment bills, the medical service institutions affiliated with the national health insurance program shall attach them to the medical histories of the insured persons and preserve them for reference. Upon receipt of the occupational injury or disease hospitalization application forms, they shall fill out in detail the verification portions of the application forms and submit them within three days to the insurer for review and examination.

After the insurer review the applications for hospitalization referred to in the preceding paragraph and decides that they are not qualified as occupational injuries or diseases, it shall notify the Bureau of National Health Insurance, the medical service institutions affiliated with the National Health Insurance Program, insured units and the insured persons.

Article 64 In the event that the insured persons are hospitalized several times with the same occupational injuries or diseases, the total number of days of food expenses as provided for in Subparagraph 4 of Paragraph 1 of Article 43 of the Act shall be counted from the first day of hospitalization and calculated in combine every six months. The standards for payments of the food expenses referred to in the preceding paragraph shall be drawn up by the central competent authority with the central health competent authority.

Article 65 In the event that the occupational injury or disease hospitalization application forms issued by the insured unit contain any incomplete information, errors, or the whole procedure is not complete, after two notifications from the insurer to make the necessary corrections within certain time limits but to no avail, thus creating a situation that the insurer cannot make proper assessments and payments medical benefits, the insurer shall not pay the benefits.

Article 66 After the implementation of the National Health Insurance Program, the hospital rooms belong to the Government Employees' Insurance Programs referred to in Subparagraph 5 of Paragraph 1 of Article 43 of the Act shall be designated as the insurance rooms belong to the National Health Insurance Program.

Article 67 In the event that the insured persons are stricken with occupational injuries or diseases outside of the jurisdictional area which this Act is implemented and require outpatient medical services or hospitalization, they may retain the documents of proof and bills of expenses issued by the hospitals or clinics where they received medical treatments and present them, within six months from the dates they received clinical services or the dates they are discharged from the hospitals, to the insured units they are affiliated with. The insured units shall apply to the insurer responsible for the jurisdictional districts for reimbursement of the outpatient or hospitalization expenses. The preceding outpatient medical treatments or hospitalization bills shall be verified for payment by the insurer according to Enforcement Rules and the relevant regulations. In the event that the application fee is higher than the daily average cost basis for emergency, outpatient

and hospitalization medical treatment per person-time in contracted medical center in the quarter prior to the date of the insurer' s emergency, outpatient and hospitalization medical treatment, the excess portion shall not be paid. When the insured is in treatment in non-contracted hospital or clinics paid by National Health Insurance, benefit periods and insurer' s benefit basis applied for shall be applicable to the Regulations for National Health Insurance Reimbursement of the Self-advanced Medical Expenses.

Section 5 Disability Benefits

Article 68 Anyone who applies for the payment of disability benefits in accordance to Article 53 or 54 of the Act shall prepare the following documents:

1. Application forms for disability benefit payments and Receipts of benefits payment.
2. Medical certificate of disability.
3. Enclose check-out report and related pictures and photos where medical examination is made.

To audit disability benefit payments, the insurer may designate authorized national health insurance hospital or clinic or physicians according to Article 56 of the Statute to perform re-examination, and may notify the hospital or clinic producing the medical certificate of disability to provide necessary records of examination or patient data of diagnosis and treatment.

Article 69 The date an insured person applies for disability benefits in accordance with Article 53 or 54 of the Act and is diagnosed by a contracted hospital or clinic paid by National Health Insurance, as with permanent disability shall be the day the benefits become payable as set forth in Article 30 of the Act. If injury or accident occurred to the insured person during

the effective period of insurance, the insured in compliance with the treatment period prescribed in the attachment of Article 3 of Labor Insurance Benefit Payment Criteria after insurance effect is terminated, diagnosed permanent disability with the degree equivalent to that in expiration of a year of insurance effect, and having fixed symptoms shall apply for disability benefit payment according to Paragraph 1 of Article 20 of the Enforcement Rules.

If the date of the diagnosis for permanent disability prescribed in the preceding paragraph is unclear or in dispute, the insurer may check the relevant medical records or documents to confirm the date.

In the event that the insured persons request the diagnosis report for disability, the hospitals or clinics under special contracts with the National Health Insurance Program shall issue and mail the documents within five days.

Article 70 According to the regulations in Paragraph 3 of Article 53 of the Act, the National Pension disability benefit of the National Pension Insurance Program and the disability pension of Labor insurance are separately calculated, if the total number of the disability benefits are more than four thousand N.T. dollars, the total amount would be issued; if the total number of the disability benefits are less than four thousand N.T. dollars, then four thousand N.T dollars would be issued.

Article 71 The marriage relationship lasts more than one year defined in Subparagraph 1 and 2 of Paragraph 1 of Article 54-2 means the period of one year before application date without interruption.

Article 72 Students currently attending schools referred in Subparagraph 3 of Paragraph 1 of Article 54-2 of the Act means

students who have formally registered and study in public schools, private schools which have been formally approved and registered by competent educational authorities of its accreditation or foreign schools that meet Ministry of Education recognition requirements.

Article 73 For those who apply for dependent allowance according to Article 54-2 of the Act , the following documents shall be prepared:

1. Application form for Dependent Allowance of Disability pension and Receipts of Allowance payment.

2. The insured person's whole family household registration certificate; If the dependent and the insured person are not under the same household registration, their household registration certificates should both be presented and indicates the following matters:

(1) If the dependent is a spouse, the marriage date shall be recorded on the household registration certificates.

(2) If the dependents are adopted sons or daughters, the adoption and registration date shall be recorded on the household registration certificates.

3. If the dependents are attending schools, the copy of Tuition Receipt or In-school certificate shall be enclosed, and those certificates and related proof shall be re-submitted to the insurer for checking every year before the end of September. If the information complies with the criteria after checking, the Allowance would continue to be issued until the end of August of the next year.

4. For dependents who are unable to make their own living, a physical and mental disability manual or related proof or any proof of the dependents having been declared by a Court of law to be unable to manage their own assets shall be

enclosed.

Article 74 The term “on the same part” referred to in Paragraph 1 of Article 55 of the Act means the same portions of the disability type.

Article 75 When issuing 80% of the amount of disability pension according to Paragraph 2 of Article 55 to the Act , if the amount is less than four thousand N.T. dollars, then, four thousand N.T. dollars will be issued; Article 70 shall be resorted for those who have National Pension coverage records.

Article 76 For insured person who is discharged directly by the insurer according to Article 57 of the Act, the discharging date shall be set on the dates on which the hospitals or clinics under special contracts with the national insurance declare the insured person actually disabled permanently.

Section 6 Old-age Benefits

Article 77 The term “joining insurance program in the same insured units” referred to in Subparagraph 3 of Paragraph 2 of Article 58 of the Act means any one of the following situations:

1. The insured persons join insurance coverage with their affiliated employers, institutions or groups.
2. The insured persons join insurance coverage with the employers, institutions or groups before and after they are merged, divided, transferred or reorganized in accordance with related statutes and administrative regulations.
3. The insured persons join insurance coverage with the employers, institutions or groups that are transferred from public enterprises to private enterprises in accordance with the Act Governing the Conversion of State Owned Enterprises

into Private Enterprises .

Article 78 When apply for the payments of old-age benefits in accordance with Article 58 of the Act, the following documents must be prepared:

1. Application forms for old-age benefit payments and Receipt of benefit payments.

2. For those persons qualified under Subparagraph 5 of Paragraph 2 or Paragraph 7 of Article 58 of the Act, related certificates of employment shall also be submitted.

For those without household registry in Taiwan, personal identification should be submitted in addition to the documents listed in the previous paragraph.

Article 79 For those who apply for deferred old-age pension payment according to Paragraph 1 of Article 58-2 to the Act , the deferred period is counted starting from the next month after the insured person qualified for old-age pension payment to the month the insured person applies for deferred old-age pension payment .

For those who apply for early old-age pension with deduction according to Paragraph 2 of Article 58-2 to the Act , the early application period is counted from the month the application is filed to one month before the insured person qualified for old-age pension.

If the period mentioned in previous two paragraphs is less than one year, the actually months will be used and calculated proportionately and Article 45 shall be resorted.

Section 7 Death Benefits

Article 80 When the parents, spouses or children of the insured persons are legally proclaimed death, the time of their death set by the count's formal decisions shall be regarded as the time

of death referred to in Article 62 of the Act. The amounts of their funeral grants shall be calculated in accordance with the following stipulations:

1. If the time of death and the court's decision fall during the insurance coverage period of the insured persons, they shall be calculated according to the average monthly insurance salaries in the six months prior to the month the related decision is rendered by the court.

2. If the time of death falls during the insurance coverage period of the insured persons, and when the related decision is given by the court the insurance coverage is withdrawn, they shall be calculated according to the average monthly insurance salaries in the six months prior to the month the insurance coverage is withdrawn.

Article 81 In the event that when the applications for the payments of death benefit are submitted by beneficiaries or the person who pays for funeral expenses and the insured units affiliated fail to proceed with the process of withdrawing from insurance coverage, the insurer shall terminate insurance coverage directly and immediately.

Article 82 When the insured persons applying for funeral grants referred to in Article 62 of the Act, the following documents must be prepared:

1. Application forms for funeral grants and Receipt of payments.
2. Death certificates, written autopsy reports issued by the public prosecutors, or judgments of proclamation of death of a missing person.
3. Copies of valid household registration form with the dates of death listed and the National I.D. of the insured person or a copy of household registration form. In case the deceased

are sons or daughters, a copy of household registration certificates with the dates of death listed shall be enclosed in the application. In case the deceased are adopted children, the dates of their adoption and registration shall also be listed.

Article 83 When applying for survivor pension benefits according to Subparagraph 1 of Paragraph 2 of Article 63 to the Act , the calculation of marriage relationship lasting more than one year is counted from the date the insured persons die and counted backward continuously. When applying for survivor pension benefits according to Subparagraph 2 and 4 of Paragraph 2 of Article 63 to the Act , the recognition of students currently in schools shall resort the regulation in Article 72.

Article 84 When applying for funeral grants referred to Article 63 or Article 64 of the Act, the following documents must be prepared:

1. Application forms for death benefits and Receipt of benefit payments.
2. Death certificates, written autopsy reports issued by the public prosecutors, or judgments of proclamation of death of a missing person.
3. Certificates of whole household registration with the dates of death listed.
4. Proof or documents for the funeral expenses. However, if the person who paid the funeral expenses is also the first in line to receive a survivor pension or benefits, an affidavit may be used as a substitute.

Article 85 When applying for survivors' pension benefits according to Article 63, Article 63-1 or Article 64 of the Act , the following documents shall be prepared:

1. Application forms for death benefits and Receipt of benefit payments.
2. Death certificates, written autopsy reports issued by the public prosecutors, or judgments of proclamation of death of a missing person.
3. Certificates of whole household registration with the dates of death listed. If the beneficiary is the spouse, the dates of the marriage shall be recorded in the certificates; if the beneficiaries are the adopted children, the dates of the adoption shall be recorded. If the beneficiaries and the deceased are not under the same household registration, the household registration certificates for both the deceased and the beneficiary shall be submitted.
4. If the survivors are attending schools, the copy of Tuition Receipt or In-school certificate shall be enclosed, and those certificates and related proof shall be re-submitted to the insurer for checking every year before the end of September. If the information complies with the criteria after checking, the benefits would continue to be issued until the end of August of the next year.
5. For survivors who are unable to make their own living, a physical and mental disability manual or related proof or any proof of the dependents having been declared by a Court of law to be unable to manage their own assets shall be enclosed.
6. If the beneficiaries are grandchildren, brothers or sisters of the insured person, the related proof of being brought up by the insured person shall be enclosed

Article 86 When applying for survivors' allowance according to Article 63 or Article 64 to the Act , the following documents shall be prepared:

1. Application forms for death benefits and Receipt of

benefit payments.

2. Death certificates, written autopsy reports issued by the public prosecutors, or judgments of proclamation of death of a missing person.

3. Certificates of whole household registration with the dates of death listed. In case the beneficiaries are adopted children, the dates of their adoption and registration shall also be listed. If the beneficiaries and the deceased are not under the same household registration, both household registration certificates shall be submitted.

4. If the beneficiaries are grandchildren, brothers or sisters of the insured person, the related proof of being brought up by the insured person shall be enclosed .

Article 87 When applying to claim the difference of a lump-sum disability benefits subtracting the pension already claimed according to Paragraph 2 of Article 63-1 of the Act , the following documents shall be prepared:

1. Disability Benefit Difference Payment Application form and Receipts of Benefit Payment.

2. The documents required in subparagraph 2 to 4 of the previous Article.

The object and order for claiming the above difference payment shall be resorted to Paragraph 1 of Article 63 and Paragraph 1 and 2 of Article 65 of the Act .

If the survivors of previous paragraph have the same claiming order, the regulations in Paragraph 2 of Article 63-3 of the Act shall be resorted.

Article 88 When applying to claim difference of a lump-sum old-age benefits subtracting the pension already claimed according to Paragraph 2 of Article 63-1 of the Act , the following documents shall be prepared:

1. Old-age Benefit Difference Payment Application form and Receipts of Benefit Payment.

2. The documents required in subparagraph 2 to 4 of Article 86.

The regulations in Paragraph 2 and 3 of previous Article shall be resorted in the payment of the benefit in previous paragraph of this Article.

Article 89 If the beneficiaries of the benefits in previous four Articles are minors, the application forms and payment receipts should be signed or sealed by the legal representatives of the beneficiaries.

Article 90 The fail to reach agreement referred to in Paragraph 2 of Article 63-3 means the applications unable to reach an agreement and submit the agreement within 30 days as indicated in insurer's written notification.

The regulations in previous paragraph shall also apply to those who claim for difference payment according to Article 87 and Article 88.

Article 91 If there are more than two survivors in the same claiming order and reach agreement according to the proviso in Paragraph 3 of Article 63-3 of the Act , the insurer shall inform the applicants in writing to reach an agreement within 30 days and ask the applicants to submit the proof of the agreement. If an agreement is unable to be reached within the deadline, the insurer could directly issue survivors' pension benefits and the survivors could not ask to change.

Article 92 In the event that after the insured persons died and their beneficiaries are minors and cannot apply for the payments of insurance benefits as referred to in Article 89, the insured units they are affiliated with shall notify the

insurer immediately. Under such circumstances, except the payments of funeral grants may be processed in accordance with Article 84, their survivors' subsidies shall be deposited by the insurer and receive interests. The subsidies shall be paid at the time their beneficiaries are qualified to apply and received.

Section 8 The Application and Issuance of Pension Payment

Article 93 The current month of the application referred to in Paragraph 2 of Article 65-1 of the Act shall be set on the postmark date of the original mailing Post office or the date the insurer received.

Article 94 When applying for pension payment according of the Act but does not have a household registration in the country, the applicant's personnel I.D. and other related proof should be enclosed and the documents shall be re-submitted to the insurer for examination every year.

Article 95 If the insurer suspends pension payment according to Subparagraph 1 and 2 of Paragraph 3 of Article 54-2, Subparagraph 1 and 2 of Article 63-4, with the exception of the remarriage of the spouse, the applicants could re-submit application to the insurer after the reasons for payment suspension cease to exist, and the insurer could issue the payment according to Paragraph 2 of Article 65-1 of the Act ; Or issue Survivor Pension according to Paragraph 3 of Article 65-1.

For suspending pension payment according to Subparagraph 3 and 4 of Paragraph 3 of Article 54-2 and Subparagraph 3 of Article 63-4, the pension suspension starts from the month when governmental organizations' transaction data reach the insurer.

If the reason for the suspension in previous paragraph cease to exist, the applicant shall submit the proof of destruction of the reason for payment suspension to the insurer for re-issuing pension payment and the insurer shall issue the payment according to the regulations in Paragraph 2 of Article 65-1 of the Act ; Or issue Survivor Pension according to Paragraph 3 of Article 65-1.

For those who do not enclose the required proof to apply reissuance from the insurer, the payment would be reinstated from the month the governmental organizations' transaction data reaches the insurer.

Article 96 The accumulated growth rate for consumer price index referred to in Article 65-4 of the Act is to be calculated using the data published by the Budget, Accounting and Statistics institutions in the central government.

Starting from the second years after the promulgation of the amendment of the Act in July 17, 2008, if the accumulated growth rate for consumer price index reaches plus/minus five percent, the insurer shall submit the adjustment to payment by the end of May of the year to central competent authorities for approval and begin to adjust the pension payment amount from May of the year.

The target of the pension payment adjustment mentioned in previous paragraph means those who have applied for pension payment according to Article 65-1 of the Act before the adjustment year and have been approved and qualified by the insurer.

After the accumulated growth rate for consumer price index referred to in Paragraph 2 reaches 5%, the insurer shall recalculate from the next year.

Article 97 When combing insurance coverage records of National Pension

Insurance according to Paragraph 3 of Article 53 and Paragraph 2 of Article 74-2 of the Act , the insurance coverage records of the period, where the insured persons do not pay off their insurance premium and interest and the insurer suspend the pension payment according to the law, would not be counted.

Chapter V Expenses

Article 98 The expenses referred to in Article 68 of the Statute shall include all costs needed for handling personnel and business affairs of the insurance program.

Article 98-1 Shall the labor wish to institute a lawsuit for the impact to his/her insurance payment due to employer's violation to the regulations in insurance enrollment or inaccurate insured salary of the Enforcement Rules, he/she could apply for legal assistance to central competent authority. For the legal assistance service mentioned above, the central competent authority could authorize private organization for providing such service.

Chapter VI Supplementary Provisions

Article 99 These rules shall come into force from January 1, 2009. The amended article of the Enforcement Rules hereof shall come into force as of the day of promulgation besides Article 61 amended to promulgate on July 26, 2013, Article 62 and 67 on January 1, 2013.