

# 教務處主政教學助理制度 FAQ

115/04/30 製

**Q1 教務處教學助理與學務處研究生獎勵金的教學助理，在申請程序上有何不同？是否有名額限制？**

**A1** 教務處主政的教學助理(下稱TA)，由教學單位向教務處(通識課程由教師向共教中心提出申請)提出申請，每位學生至多兼任 2 門課程(或 2 個班次)；學務處研究生獎勵金的TA名額及發放方式，由各系所依每學期學務處分配經費限額內，自主規劃運用。

本校兼任 2 職以上「勞僱型」兼任助理職務，應經受僱者同一期間之各兼職單位同意，並依各兼職職務之薪資比例共同分擔其雇主應負擔保險費(含勞保、健保、勞退金)。聘僱時，依本校「勞(健)保及勞退金收費要點」填具「[勞健保及勞退金保險費經費分攤同意書](#)」，送人事室審核通過後辦理。

**Q2 教學助理納保後所衍生的雇主負擔部分，由獎勵金中扣除嗎？**

**A2** 不是，TA每月獎勵金金額不包含雇主負擔之保費及勞退金，惟TA實領金額仍須扣除保費自付額部分。

**Q3 若學生已在校外單位投保勞(健)保，於本校擔任教務處教學助理時，是否仍須納保？**

**A3** 仍須投保勞保。健保部分，本校依健保署函釋於 104 年 10 月 6 日校人字第 1040076187 號函轉知各單位，針對受僱者每週工作時數未滿 12 小時、短期性工作不超過 3 個月者，本校不為其辦理健保加保，惟仍須依二代健保補充保險費相關規定辦理。

**Q4 「教學助理聘僱申請書」及「契約書」是否一定要授課教師親自簽名？**

**A4** 授課教師應詳閱文件內容後親自簽名或核私章，亦不得由他人代理，或以其他形式代替；得採電子簽章，惟須符合電子簽章法之規範，即所使用之電子簽章軟體或工具應經政府核定憑證機構發行的憑證機制。

**Q5 若教學助理同時兼 2 門課程(或 2 個班次)，其獎勵金如何報支？**

**A5** 同時兼 2 門課程(或 2 個班次)的教學助理，同一月份之獎勵金須同時報支。若 2 門課程(或 2 個班次)屬同一教學單位，由該單位自行報支；若分屬兩個不同單位，則各別由兩個單位報支(請於聘僱教學助理時檢附用印後之「[勞健保及勞退金保險費經費分攤同意書](#)」)。另外，若為本國生或有勞退之外籍配偶，請以「勞健保月薪(勞退新制)」報支；若為外國人請以「勞健保月薪(離職儲金)」報支。

**Q6 教學助理獎勵金給付時間為何？**

**A6** 若當月聘期為足月，獲補助單位或授課教師於當月 1 日起即可報支當月獎勵金(免檢附出勤紀錄)，並應於當月 15 日前完成報帳，以利於次月 15 日前入帳。若當月聘期為不足月，如TA當月已完成約定之工時，於完成工時次日，即可檢附獎勵金核算明細：實際工作時數 x (每月獎勵金 ÷ 每月工作時數)，報支當月獎勵金，以利於次月 15 日前入帳。

**Q7 教學助理如何簽到退？**

**A7** 教學助理現階段採紙本簽到退，並請授課教師自行保存，以備本校稽核室抽查、勞動部等主管機關查核。

**Q8 若教學助理每月工作時數超過契約所訂上限，衍生之加班費應如何處理？**

**A8** 得以補休辦理。若要致發加班費，則由教學單位或授課教師自行籌款支付。

**Q9 如遇國定假日，教師及教學助理該如何處理？**

**A9** 查勞基法第 37 條第 1 項規定：「內政部所定應放假之紀念日、節日、勞動節及其他中央主管機關指定應放假之日，均應休假。」為落實保障勞工法定休假權益，請教師避免於前開節日指派教學助理執行職務。如因執行任務之必要需加班，雙方應依程序事前達成協議，且相關衍生之加班費由教學單位或授課教師自行籌措，並依勞基法第 39 條規定辦理給付。

**Q10 有關勞動部公告之一例一休，教師及教學助理該如何因應？**

**A10** 除原本規定教學助理每月工時 40 小時為上限且每小時平均薪資不得低於勞動部公告之基本工資以外，教師應遵守不得讓教學助理一日工時超過 8 小時(依勞基法第 35 條，繼續工作 4 小時，至少應有 30 分鐘之休息)、每周不得連續工作超過 5 日。如因執行任務之必要需加班，雙方應依程序事前達成協議，且相關衍生之加班費由教學單位或授課教師自行籌措，並依勞基法第 24 條規定辦理給付。

**Q11 若因終止契約而衍生之資遣費，應如何處理？**

**A11** 請授課教師或獲補助單位於原獲核經費內支應，若超過補助總額度，由授課教師或單位自籌差額。

**Q12 雇主資遣勞工時，該如何通報免於受罰？**

**A12** 雇主於資遣勞工時，應於勞工離職之 10 日前，將被資遣勞工之姓名、性別、年齡、住址、電話、擔任工作、資遣事由及需否就業輔導等事項，列冊通報當地主管機關及公立就業服務機構。但其資遣係因天災、事變或其他不可抗力之情事所致者，應自被資遣勞工離職之日起 3 日內為之 (就業服務法第 33 條第 1 項)。未依規定通報者，處新台幣 3 萬元以上，15 萬以下罰鍰 (就業服務法第 68 條第 1 項)。所稱「資遣」係指雇主依勞動基準法第 11 條、第 13 條但書規定，終止勞動契約之行為 (行政院勞工委員會 82 年 2 月 8 日勞職業字第 08982 號函)。另者，企業進行併購時，對於未留用之勞工及通知新雇主不同意留用之勞工，舊雇主應依法辦理資遣通報 (行政院勞工委員會 92 年 11 月 11 日職業字第 0920059015 號函)。資料來源 <http://www.mol.gov.tw/service/19851/19852/19859/14712/>

## Office of Academic Affairs: Teaching Assistant (TA) System FAQ

Revised: April 30, 2026

**Q1: What are the differences in the application process for TAs under the Office of Academic Affairs vs. the Graduate Student Incentives under the Office of Student Affairs? Are there quota limits?**

**A1:**

- **Office of Academic Affairs TAs:** Applications are submitted by the teaching unit to the Office of Academic Affairs. (For General Education courses, the instructor applies to the Center for General Education). Each student may hold a maximum of 2 TA positions (or 2 class sections).
- **Office of Student Affairs Graduate Incentives:** The number of TA positions and distribution methods are planned independently by each department within the budget allocated by the Office of Student Affairs each semester.
- **Multiple Positions:** Students holding 2 or more "labor-contract" part-time assistant positions must obtain consent from all employing units. Employer-contributed insurance premiums (Labor Insurance, Health Insurance, and Labor Pension) must be shared proportionally according to the salary of each position. A "Letter of Consent for Sharing Labor/Health Insurance and Labor Pension Premiums" must be submitted to the Personnel Office for approval.

**Q2: Are the employer-contributed portions of insurance premiums deducted from the TA incentive payment?**

**A2:** No. The monthly incentive amount does not include the employer's share of insurance premiums and pension. However, the TA's actual take-home pay will still have the individual's portion of insurance premiums deducted.

**Q3: If a student is already insured through an off-campus organization, must they still be insured when serving as a TA at the university?**

**A3:** Labor Insurance is still required. For National Health Insurance (NHI), the university does not enroll employees who work less than 12 hours per week or whose short-term employment does not exceed 3 months, though "Second-generation NHI" supplementary premiums still apply.

**Q4: Must the "TA Employment Application" and "Contract" be signed by the instructor in person?**

**A4:** The instructor must read the documents thoroughly and sign or use a personal seal in person. This cannot be done by a proxy or in other forms. Electronic signatures are permitted if they comply with the Electronic Signatures Act (using government-certified tools).

**Q5: How are incentives processed if a TA holds two positions (or two class sections) simultaneously?**

**A5:**

- Incentives for both positions in the same month must be reported together.
- If both positions are within the same unit, that unit handles the reporting. If they belong to different units, each unit reports separately (must attach the insurance cost-sharing consent form).
- **Domestic students/Foreign spouses:** Report under "Labor Insurance Monthly Salary (New Labor Pension System)".
- **International students:** Report under "Labor Insurance Monthly Salary (Severance Pay Savings)".

**Q6: When are TA incentives paid?**

**A6:**

- **Full-month employment:** Units or instructors may report the incentive starting from the 1st of the month (no attendance records required). Reporting must be completed by the 15th to ensure payment by the 15th of the following month.
- **Partial-month employment:** Once the agreed hours are completed, the incentive can be reported the following day using the calculation: Actual hours x (Monthly incentive ÷ Monthly work hours).

**Q7: How should TAs record their attendance?**

**A7:** Currently, TAs use paper sign-in/out sheets. Instructors must keep these records for potential audits by the University Audit Office or the Ministry of Labor.

**Q8: How should overtime pay be handled if a TA exceeds the maximum monthly hours set in the contract?**

**A8:** Overtime may be compensated with compensatory time off. If overtime pay is to be issued, the teaching unit or instructor must provide their own funds for payment.

**Q9: How should instructors and TAs handle national holidays?**

**A9:** According to the Labor Standards Act, TAs are entitled to leave on holidays designated by the Ministry of the Interior. Instructors should avoid assigning tasks on these days. If overtime is necessary, it must be agreed upon in advance, and the instructor/unit must fund the overtime pay according to the law.

**Q10: How should instructors and TAs respond to "One Fixed Day Off and One Flexible Rest Day"?**

**A10:** Instructors must ensure TAs do not work more than 8 hours per day (with at least a 30-minute rest after 4 hours of continuous work) and do not work more than 5 consecutive days per week. Any overtime must be agreed upon in advance and funded by the unit/instructor.

**Q11: How is severance pay handled if a contract is terminated?**

**A11:** This should be covered by the originally approved budget. If it exceeds the subsidy, the instructor or unit must provide the difference.

**Q12: How should an employer report severance to avoid penalties?**

**A12:** Employers must notify the local competent authority and public employment service institution at least 10 days before the worker's last day. If caused by natural disasters or force majeure, the report must be made within 3 days of the departure. Failure to comply may result in fines between NT\$30,000 and NT\$150,000.