

## 國立臺灣大學保險費經費分攤同意書

附件 5

本人○○○(身分證字號： )於同一期間同時擔任下列職務，有關雇主應負擔保險費（含勞保、健保、勞退金），經各受僱者、用人單位(計畫執行單位)或計畫主持人同意依本校勞（健）保及勞退金收費要點，由下列各職務依薪資比例共同分擔，並同意共同負擔他職務異動(如經費不足或延遲申報加退保、薪資調整等因素)所衍生之額外保險費，並無異議。擬請辦理投保金額調整，並請由下列職務之經費來源分攤保險費：

| 序號      | 職 務 內 容  |       |
|---------|--|-------|
| 兼職<br>1 | 聘僱單位：  | 職 稱：  |
|         | 經費代碼：  | 月支薪資： |
|         | 聘期起迄：<br>請以年月日7碼填寫   |       |
|         | 計畫主持人（或教師）核章： 用人單位主管核章：  |       |
| 兼職<br>2 | 聘僱單位：  | 職 稱：  |
|         | 經費代碼：  | 月支薪資： |
|         | 聘期起迄：<br>請以年月日7碼填寫   |       |
|         | 計畫主持人（或教師）核章： 用人單位主管核章：  |       |
| 兼職<br>3 | 聘僱單位：  | 職 稱：  |
|         | 經費代碼：  | 月支薪資： |
|         | 聘期起迄：<br>請以年月日7碼填寫   |       |
|         | 計畫主持人（或教師）核章： 用人單位主管核章：  |       |
| 備註      | 1.每次新增聘僱單位時，均需經所有兼職單位同意，並重新填寫本同意書。<br>2.本同意書於上開聘僱申請核准後，由聘僱單位影送所有兼職之一級單位留存。 |       |

此致

(請檢附各職務聘僱資料並詳閱背面說明事項)

人事室(綜合業務組)

申請人簽章：

申請日期： 年 月 日

## 說 明 事 項

一、 未依本校規定辦理，致衍生保險費相關費用，將由受僱者、計畫主持人或用人單位(計畫執行單位)自行負擔。

二、 依本校勞(健)保及勞退金收費要點第3點：受僱者已於本校參加勞(健)保及勞退金提繳，如再兼任具僱傭關係之職務或原已參加勞(健)保及勞退金職務之聘期、薪資額度或個數有所異動，致每月薪資總和有變動，辦理投保金額調整原則如下：

(一) 如投保金額及勞退金提繳金額均未異動：無須申請調整，其雇主應負擔部分仍由原聘僱單位或計畫之經費負擔。

(二) 如投保金額或勞退金提繳金額有異動而須調整(含調增、調減)：

1. 用人單位(計畫執行單位)或計畫主持人對於受僱者於聘僱期間，其雇主應負擔之保險費，應以書面同意依各職務之薪資比例共同分擔，並同意共同負擔他職務異動(如經費不足或延遲申報加退保、薪資調整等因素)所衍生之額外保險費。
2. 受僱者應主動備齊前項同意書(如附件)及契約書等申請資料，送達人事室審核通過後，始辦理投保金額調整作業。
3. 受僱者於申請投保金額調整後，日後如各職務聘期有變動(縮短、終止或續聘等)或薪資調整，應主動申請調整。

三、 兼任第2個以上具僱傭關係之職務，經前開程序檢具同意書完成調整作業後，保險費分攤原則如下：

|   | 時機                      | 做法<br>(下列做法均以送達人事室審核通過後為準)   |
|---|-------------------------|--|
| 1 | 第2份以上兼職加入的當月：           | 1. 均自該月份1日起聘者：依各職務之薪資比例進行分攤。<br>2. 非自該月份1日起聘者：<br>(1)該月份投保金額不變，自次月1日起調整投保金額。<br>(2)該月份保險費不分攤，由原經費來源負擔。                 |
| 2 | 第2份以上兼職加入的次月起：          | 依各職務之薪資比例進行分攤。   |
| 3 | 其中1份兼職結束的當月             | 1. 依各職務之薪資比例進行分攤。<br>2. 各兼職無論任職天數多寡，均分攤全月份的保險費。  |
| 4 | 第2份兼職，從加入到結束未跨月         | 1. 狀況1：第2份兼職的結束日， <u>早</u> 於第1份。該月份不調薪、保費不分攤，由第1份薪資負擔全額。<br>2. 狀況2：第2份兼職的結束日， <u>晚</u> 於第1份。<br>第1份結束日之後的保險費，全部由第2份支付。 |
| 5 | 其中1份兼職異動(如經費不足或延遲申報等因素) | 依同意書由其他兼職經費來源負擔所衍生之額外保險費   |

## Letter of Consent

### National Taiwan University Insurance Premium Sharing Scheme

I, \_\_\_\_\_ (ID Number: \_\_\_\_\_), take on the positions listed below during the same period of time. According to the National Taiwan University Guidelines for Labor/National Health Insurance and Labor Pension Payment, the insurance premium, including the Labor Insurance, the National Health Insurance and the Labor Pension, shall be shared by the employers of the positions listed below in proportion to the wages of each position. The extra insurance premium incurred due to changes in the positions (such as a shortage of budget, belated enrollment in or withdrawal from the insurance scheme, or salary adjustments) shall also be shared by the employers. This sharing scheme is agreed unanimously by both employees and hiring units (project-implementing units) / project directors. I thereby request that the insurance premium be adjusted and shared by the employers listed below:

| #                       | Job Summary  |                       |
|-------------------------|--|-----------------------|
| Part-Time<br>Position 1 | <b>Employer:</b>   | <b>Position:</b>      |
|                         | <b>Budget Number:</b>  | <b>Monthly Wages:</b> |
|                         | <b>Employment Period:</b><br>(YYYYMMDD)  |                       |
|                         | Project Director:  | Head of Hiring Unit:  |
| Part-Time<br>Position 2 | <b>Employer:</b>   | <b>Position:</b>      |
|                         | <b>Budget Number:</b>  | <b>Monthly Wages:</b> |
|                         | <b>Employment Period:</b><br>(YYYYMMDD)  |                       |
|                         | Project Director:  | Head of Hiring Unit:  |
| Part-Time<br>Position 3 | <b>Employer:</b>   | <b>Position:</b>      |
|                         | <b>Budget Number:</b>  | <b>Monthly Wages:</b> |
|                         | <b>Employment Period:</b><br>(YYYYMMDD)  |                       |
|                         | Project Director:  | Head of Hiring Unit:  |
| Notes                   | 1. Whenever a new employer is added, the employee should request consent from all the employers and submit a new Letter of Consent.<br>2. The photocopies of this Letter of Consent should be kept by the first level units of all the employers listed above once the employment application has been |                       |

|  |           |
|--|-----------|
|  | approved. |
|--|-----------|

**\* Please attach the employment documents of each position and carefully read the notes on the next two pages.**

Integrated Affairs Division, Personnel Department

Regards,

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Signature of Applicant

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Date (YY/MM/DD)

## Notes

1. Extra insurance-related costs incurred due to a violation of NTU regulations shall be covered by the employee and the hiring unit (the project-implementing unit) / the project director.
2. According to the Paragraph 3 of the NTU Guidelines for Labor/National Health Insurance and Labor Pension Payment, when employees who have joined the Labor/National Health Insurance and Labor Pension Payment scheme at NTU take on new employee-based part-time positions, or when the changes in the employment period, wages, or number of their original positions covered by the scheme lead to an alteration of their total wage, the insurance premium shall be adjusted based on the following principles:
  - (1) If the insurance premium and the amount of pension payment remain the same, there is no need to apply for adjustment. The employer contribution shall still be paid by the original employers or from the project budget.
  - (2) If the insurance premium or the amount of pension payment changes:
    - i. The hiring unit (the project-implementing unit) / the project director shall provide a written agreement on sharing the insurance premium among employers in proportion to the wages of each position during the employment period. These parties should also agree to share the extra insurance premium incurred due to the changes in the positions such as a shortage of budget, belated enrollment in or withdrawal from the insurance scheme, or salary adjustments.
    - ii. The employee should send the application documents, including the Letter of Consent and the contract, to the Personnel Department. Insurance premium adjustment will be processed once the Personnel Department approves the application.
    - iii. After the application for insurance premium adjustment is completed, the employee should apply for other adjustments if changes in the employment period of any position (e.g. the shortening, terminating, or renewing of the contract) or salary adjustments occur.
3. After the application for insurance premium adjustment is completed, when the employee takes on two or more employee-based part-time positions, the insurance premium shall be shared according to the following principles:

|   | <b>Timing</b>   | <b>Procedures</b><br>( <u>The following procedures shall apply only after the application is approved by the Personnel Department.</u> )  |
|---|---|---|
| 1 | The month when the employee begins to take on two or more part-time positions | <ol style="list-style-type: none"> <li>1. When all part-time positions begin on the first day of the month: the insurance premium shall be shared by the employers in proportion to the wages of each position.</li> <li>2. When one or more positions do not begin on the first day of the month:               <ol style="list-style-type: none"> <li>(1) The insurance premium for the month remains the same and the adjustment shall apply from the first day of the next</li> </ol> </li> </ol> |

|   |   |  |
|---|---|--|
|   |   | <p>month.</p> <p>(2) The insurance premium for the month is not shared among employers and should be paid by the original source.</p>  |
| 2 | The second month when the employee begins to take on two or more positions  | The insurance premium shall be shared by the employers in proportion to the wages of each position.  |
| 3 | The month when one of the part-time positions ends  | <ol style="list-style-type: none"> <li>1. The insurance premium shall be shared by the employers in proportion to the wages of each position.</li> <li>2. Each employer should share the insurance premium of a full month regardless of the duration of the part-time positions.</li> </ol>   |
| 4 | When the second part-time position begins and ends in the same month  | <ol style="list-style-type: none"> <li>1. Situation 1: the final day of the second part-time position is <b><u>earlier</u></b> than that of the first one. <ul style="list-style-type: none"> <li>• The wages of the month shall remain the same. The insurance premium should be paid from the wages of the first position.</li> </ul> </li> <li>2. Situation 2: the final day of the second part-time position is <b><u>later</u></b> than that of the first one. <ul style="list-style-type: none"> <li>• The insurance premium after the first position ends should be paid from the wages of the second one.</li> </ul> </li> </ol> |
| 5 | Changes in one of the part-time positions (such as a shortage of budget or belated enrollment in or withdrawal from the insurance scheme) | The extra insurance premium incurred due to the changes should be paid by the other part-time positions according to the Letter of Consent.  |