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.