

勞工保險、健康保險暨勞工退休金之被保險人與投保單位分擔金額表

107.03.20製

| 序號 | 投保級距 | 勞保 | | 勞退 | 健保 | |
|----|--------|---------------|---------------|--------------|---------------|---------------|
| | | 勞工 (自付20%) | 單位 (機補70%) | 單位 (機補6%) | 勞工 (自付30%) | 單位 (機補60%) |
| 1 | 1,500 | | | 90 | | |
| 2 | 3,000 | | | 180 | | |
| 3 | 4,500 | | | 270 | | |
| 4 | 6,000 | | | 360 | | |
| 5 | 7,500 | | | 450 | | |
| 6 | 8,700 | | | 522 | | |
| 7 | 9,900 | | | 594 | | |
| 8 | 11,100 | 233 | 827 | 666 | | |
| 9 | 12,540 | 263 | 935 | 752 | | |
| 10 | 13,500 | 284 | 1,007 | 810 | | |
| 11 | 15,840 | 333 | 1,180 | 950 | | |
| 12 | 16,500 | 347 | 1,230 | 990 | | |
| 13 | 17,280 | 363 | 1,287 | 1,037 | | |
| 14 | 17,880 | 376 | 1,332 | 1,073 | | |
| 15 | 19,047 | 400 | 1,419 | 1,143 | | |
| 16 | 20,008 | 420 | 1,491 | 1,200 | | |
| 17 | 21,009 | 441 | 1,565 | 1,261 | | |
| 18 | 22,000 | 462 | 1,639 | 1,320 | 310 | 937 |
| 19 | 22,800 | 479 | 1,699 | 1,368 | 321 | 1,033 |
| 20 | 24,000 | 504 | 1,788 | 1,440 | 338 | 1,087 |
| 21 | 25,200 | 529 | 1,877 | 1,512 | 355 | 1,142 |
| 22 | 26,400 | 555 | 1,967 | 1,584 | 371 | 1,196 |
| 23 | 27,600 | 579 | 2,056 | 1,656 | 388 | 1,250 |
| 24 | 28,800 | 605 | 2,146 | 1,728 | 405 | 1,305 |
| 25 | 30,300 | 637 | 2,257 | 1,818 | 426 | 1,373 |
| 26 | 31,800 | 668 | 2,370 | 1,908 | 447 | 1,441 |
| 27 | 33,300 | 700 | 2,480 | 1,998 | 469 | 1,509 |
| 28 | 34,800 | 731 | 2,593 | 2,088 | 490 | 1,577 |
| 29 | 36,300 | 763 | 2,704 | 2,178 | 511 | 1,645 |
| 30 | 38,200 | 802 | 2,845 | 2,292 | 537 | 1,731 |
| 31 | 40,100 | 842 | 2,988 | 2,406 | 564 | 1,817 |
| 32 | 42,000 | 882 | 3,129 | 2,520 | 591 | 1,903 |
| 33 | 43,900 | 922 | 3,270 | 2,634 | 618 | 1,989 |
| 34 | 45,800 | 962 | 3,413 | 2,748 | 644 | 2,075 |

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|----|---------|---------------|---------------|--------------|---------------|---------------|
| | | 勞工 (自付20%) | 單位 (機補70%) | 單位 (機補6%) | 勞工 (自付30%) | 單位 (機補60%) |
| 35 | 48,200 | | | 2,892 | 678 | 2,184 |
| 36 | 50,600 | | | 3,036 | 712 | 2,292 |
| 37 | 53,000 | | | 3,180 | 746 | 2,401 |
| 38 | 55,400 | | | 3,324 | 779 | 2,510 |
| 39 | 57,800 | | | 3,468 | 813 | 2,619 |
| 40 | 60,800 | | | 3,648 | 855 | 2,755 |
| 41 | 63,800 | | | 3,828 | 898 | 2,890 |
| 42 | 66,800 | | | 4,008 | 940 | 3,026 |
| 43 | 69,800 | | | 4,188 | 982 | 3,162 |
| 44 | 72,800 | | | 4,368 | 1,024 | 3,298 |
| 45 | 76,500 | | | 4,590 | 1,076 | 3,466 |
| 46 | 80,200 | | | 4,812 | 1,128 | 3,633 |
| 47 | 83,900 | | | 5,034 | 1,180 | 3,801 |
| 48 | 87,600 | | | 5,256 | 1,233 | 3,969 |
| 49 | 92,100 | | | 5,526 | 1,296 | 4,173 |
| 50 | 96,600 | | | 5,796 | 1,359 | 4,377 |
| 51 | 101,100 | | | 6,066 | 1,422 | 4,580 |
| 52 | 105,600 | | | 6,336 | 1,486 | 4,784 |
| 53 | 110,100 | | | 6,606 | 1,549 | 4,988 |
| 54 | 115,500 | | | 6,930 | 1,625 | 5,233 |
| 55 | 120,900 | | | 7,254 | 1,701 | 5,477 |
| 56 | 126,300 | | | 7,578 | 1,777 | 5,722 |
| 57 | 131,700 | | | 7,902 | 1,853 | 5,967 |
| 58 | 137,100 | | | 8,226 | 1,929 | 6,211 |
| 59 | 142,500 | | | 8,550 | 2,005 | 6,456 |
| 60 | 147,900 | | | 8,874 | 2,081 | 6,701 |
| 61 | 150,000 | | | 9,000 | 2,111 | 6,796 |
| 62 | 156,400 | | | 9,000 | 2,201 | 7,086 |
| 63 | 162,800 | | | 9,000 | 2,291 | 7,376 |
| 64 | 169,200 | | | 9,000 | 2,381 | 7,666 |
| 65 | 175,600 | | | 9,000 | 2,471 | 7,956 |
| 66 | 182,000 | | | 9,000 | 2,561 | 8,246 |

補充保費機關負擔金額=

(每月雇主支付薪資總額-每月受僱員工投保金額總額) × 補充保費之費率(1.91%)