



113年勞健保及勞退休金費用分擔表

級數	投保級距	勞保費11%+1%		健保費5.17%		勞退休金6%	合計	
		本人負擔 20%	雇主負擔 70%	本人負擔 30%	雇主負擔 60%	雇主負擔 100%	本人負擔	雇主負擔
部 份 工 時	1,500	266	933	426	1,329	90	692	2,352
	3,000	266	933	426	1,329	180	692	2,442
	4,500	266	933	426	1,329	270	692	2,532
	6,000	266	933	426	1,329	360	692	2,622
	7,500	266	933	426	1,329	450	692	2,712
	8,700	266	933	426	1,329	522	692	2,784
	9,900	266	933	426	1,329	594	692	2,856
	11,100	266	933	426	1,329	666	692	2,928
	12,540	301	1,054	426	1,329	752	727	3,135
	13,500	324	1,135	426	1,329	810	750	3,274
	15,840	380	1,331	426	1,329	950	806	3,610
	16,500	396	1,387	426	1,329	990	822	3,706
	17,280	415	1,452	426	1,329	1,037	841	3,818
	17,880	429	1,502	426	1,329	1,073	855	3,904
	19,047	457	1,600	426	1,329	1,143	883	4,072
	20,008	480	1,681	426	1,329	1,200	906	4,210
	21,009	504	1,765	426	1,329	1,261	930	4,355
	22,000	528	1,848	426	1,329	1,320	954	4,497
	23,100	554	1,941	426	1,329	1,386	980	4,656
	24,000	576	2,016	426	1,329	1,440	1,002	4,785
25,250	607	2,121	426	1,329	1,515	1,033	4,965	
1	27,470	659	2,307	426	1,329	1,648	1,085	5,285
2	27,600	662	2,318	428	1,336	1,656	1,090	5,310
3	28,800	692	2,420	447	1,394	1,728	1,139	5,542
4	30,300	728	2,545	470	1,466	1,818	1,198	5,829
5	31,800	764	2,672	493	1,539	1,908	1,257	6,119
6	33,300	800	2,797	516	1,611	1,998	1,316	6,406
7	34,800	836	2,924	540	1,684	2,088	1,376	6,696
8	36,300	872	3,049	563	1,757	2,178	1,435	6,984
9	38,200	916	3,208	592	1,849	2,292	1,508	7,349
10	40,100	962	3,369	622	1,940	2,406	1,584	7,715
11	42,000	1,008	3,528	651	2,032	2,520	1,659	8,080
12	43,900	1,054	3,687	681	2,124	2,634	1,735	8,445
13	45,800	1,100	3,848	710	2,216	2,748	1,810	8,812
14	48,200	1,100	3,848	748	2,332	2,892	1,848	9,072
15	50,600	1,100	3,848	785	2,449	3,036	1,885	9,333
16	53,000	1,100	3,848	822	2,565	3,180	1,922	9,593
17	55,400	1,100	3,848	859	2,681	3,324	1,959	9,853
18	57,800	1,100	3,848	896	2,797	3,468	1,996	10,113
19	60,800	1,100	3,848	943	2,942	3,648	2,043	10,438
20	63,800	1,100	3,848	990	3,087	3,828	2,090	10,763
21	66,800	1,100	3,848	1,036	3,233	4,008	2,136	11,089
22	69,800	1,100	3,848	1,083	3,378	4,188	2,183	11,414
23	72,800	1,100	3,848	1,129	3,523	4,368	2,229	11,739
24	76,500	1,100	3,848	1,187	3,702	4,590	2,287	12,140
25	80,200	1,100	3,848	1,244	3,881	4,812	2,344	12,541
26	83,900	1,100	3,848	1,301	4,060	5,034	2,401	12,942
27	87,600	1,100	3,848	1,359	4,239	5,256	2,459	13,343
28	92,100	1,100	3,848	1,428	4,457	5,526	2,528	13,831
29	96,600	1,100	3,848	1,498	4,675	5,796	2,598	14,319
30	101,100	1,100	3,848	1,568	4,892	6,066	2,668	14,806
31	105,600	1,100	3,848	1,638	5,110	6,336	2,738	15,294
32	110,100	1,100	3,848	1,708	5,328	6,606	2,808	15,782
33	115,500	1,100	3,848	1,791	5,589	6,930	2,891	16,367
34	120,900	1,100	3,848	1,875	5,850	7,254	2,975	16,952
35	126,300	1,100	3,848	1,959	6,112	7,578	3,059	17,538
36	131,700	1,100	3,848	2,043	6,373	7,902	3,143	18,123
37	137,100	1,100	3,848	2,126	6,634	8,226	3,226	18,708
38	142,500	1,100	3,848	2,210	6,896	8,550	3,310	19,294
39	147,900	1,100	3,848	2,294	7,157	8,874	3,394	19,879
40	150,000	1,100	3,848	2,327	7,259	9,000	3,427	20,107

1.本表係以月為計算單位，新加保者自加保日起，按日計收勞保費及勞退休金；月底在職者計收全月健保費。

2.月薪介於兩投保級距間，以較高級數之投保級距，為適用級距。

3.勞保投保金額最高\$45,800，健保投保金額最高\$219,500，勞退休金提繳金額最高\$150,000。