

編制外人員勞、健保及勞工退休金投保金額分級表(自111年7月1日起適用)

| 級數 | 月薪總額 | 投保金額 | 勞保 | | | | | | | 健保 | | 勞工退休金 |
|-------------|---------------|-----------|---------|-------|---------|---------|-------|---------|---------|---------|----------|---------|
| | | | 普通事故保險費 | 就業保險費 | 個人負擔合計 | 普通事故保險費 | 就業保險費 | 職業災害 | 雇主負擔合計 | 個人應繳 | 雇主負擔 | 雇主負擔 |
| 部分 工時 | 1500以下 | | \$233 | \$22 | \$255 | \$816 | \$78 | \$25 | \$919 | \$392 | \$1,238 | \$90 |
| | 1501-3000 | | \$233 | \$22 | \$255 | \$816 | \$78 | \$25 | \$919 | \$392 | \$1,238 | \$180 |
| | 3001-4500 | | \$233 | \$22 | \$255 | \$816 | \$78 | \$25 | \$919 | \$392 | \$1,238 | \$270 |
| | 4501-6000 | | \$233 | \$22 | \$255 | \$816 | \$78 | \$25 | \$919 | \$392 | \$1,238 | \$360 |
| | 6001-7500 | | \$233 | \$22 | \$255 | \$816 | \$78 | \$25 | \$919 | \$392 | \$1,238 | \$450 |
| | 7501-8700 | | \$233 | \$22 | \$255 | \$816 | \$78 | \$25 | \$919 | \$392 | \$1,238 | \$522 |
| | 8701-9900 | | \$233 | \$22 | \$255 | \$816 | \$78 | \$25 | \$919 | \$392 | \$1,238 | \$594 |
| | 9901-11100 | \$11,100 | \$233 | \$22 | \$255 | \$816 | \$78 | \$25 | \$919 | \$392 | \$1,238 | \$666 |
| | 11101-12540 | \$12,540 | \$263 | \$25 | \$288 | \$922 | \$88 | \$25 | \$1,035 | \$392 | \$1,238 | \$752 |
| | 12541-13500 | \$13,500 | \$284 | \$27 | \$311 | \$992 | \$95 | \$25 | \$1,112 | \$392 | \$1,238 | \$810 |
| | 13501-15840 | \$15,840 | \$333 | \$32 | \$365 | \$1,164 | \$111 | \$25 | \$1,300 | \$392 | \$1,238 | \$950 |
| | 15841-16500 | \$16,500 | \$347 | \$33 | \$380 | \$1,213 | \$116 | \$25 | \$1,354 | \$392 | \$1,238 | \$990 |
| | 16501-17280 | \$17,280 | \$363 | \$35 | \$398 | \$1,270 | \$121 | \$25 | \$1,416 | \$392 | \$1,238 | \$1,037 |
| | 17281-17880 | \$17,880 | \$375 | \$36 | \$411 | \$1,314 | \$125 | \$25 | \$1,464 | \$392 | \$1,238 | \$1,073 |
| | 17881-19047 | \$19,047 | \$400 | \$38 | \$438 | \$1,400 | \$133 | \$25 | \$1,558 | \$392 | \$1,238 | \$1,143 |
| | 19048-20008 | \$20,008 | \$420 | \$40 | \$460 | \$1,471 | \$140 | \$25 | \$1,636 | \$392 | \$1,238 | \$1,200 |
| | 20009-21009 | \$21,009 | \$441 | \$42 | \$483 | \$1,544 | \$147 | \$25 | \$1,716 | \$392 | \$1,238 | \$1,261 |
| | 21010-22000 | \$22,000 | \$462 | \$44 | \$506 | \$1,617 | \$154 | \$25 | \$1,796 | \$392 | \$1,238 | \$1,320 |
| | 22001-23100 | \$23,100 | \$485 | \$46 | \$531 | \$1,698 | \$162 | \$25 | \$1,885 | \$392 | \$1,238 | \$1,386 |
| | 23101-24000 | \$24,000 | \$504 | \$48 | \$552 | \$1,764 | \$168 | \$25 | \$1,957 | \$392 | \$1,238 | \$1,440 |
| 24001-25250 | \$25,250 | \$530 | \$51 | \$581 | \$1,856 | \$177 | \$25 | \$2,058 | \$392 | \$1,238 | \$1,515 | |
| 1 | 基本工資25250 | \$25,250 | \$530 | \$51 | \$581 | \$1,856 | \$177 | \$25 | \$2,058 | \$392 | \$1,238 | \$1,515 |
| 2 | 25251-26400 | \$26,400 | \$554 | \$53 | \$607 | \$1,940 | \$185 | \$26 | \$2,151 | \$409 | \$1,294 | \$1,584 |
| 3 | 26401-27600 | \$27,600 | \$580 | \$55 | \$635 | \$2,029 | \$193 | \$28 | \$2,250 | \$428 | \$1,353 | \$1,656 |
| 4 | 27601-28800 | \$28,800 | \$605 | \$58 | \$663 | \$2,117 | \$202 | \$29 | \$2,348 | \$447 | \$1,412 | \$1,728 |
| 5 | 28801-30300 | \$30,300 | \$636 | \$61 | \$697 | \$2,227 | \$212 | \$30 | \$2,469 | \$470 | \$1,485 | \$1,818 |
| 6 | 30301-31800 | \$31,800 | \$668 | \$64 | \$732 | \$2,337 | \$223 | \$32 | \$2,592 | \$493 | \$1,559 | \$1,908 |
| 7 | 31801-33300 | \$33,300 | \$699 | \$67 | \$766 | \$2,448 | \$233 | \$33 | \$2,714 | \$516 | \$1,632 | \$1,998 |
| 8 | 33301-34800 | \$34,800 | \$731 | \$70 | \$801 | \$2,558 | \$244 | \$35 | \$2,837 | \$540 | \$1,706 | \$2,088 |
| 9 | 34801-36300 | \$36,300 | \$762 | \$73 | \$835 | \$2,668 | \$254 | \$36 | \$2,958 | \$563 | \$1,779 | \$2,178 |
| 10 | 36301-38200 | \$38,200 | \$802 | \$76 | \$878 | \$2,808 | \$267 | \$38 | \$3,113 | \$592 | \$1,872 | \$2,292 |
| 11 | 38201-40100 | \$40,100 | \$842 | \$80 | \$922 | \$2,947 | \$281 | \$40 | \$3,268 | \$622 | \$1,965 | \$2,406 |
| 12 | 40101-42000 | \$42,000 | \$882 | \$84 | \$966 | \$3,087 | \$294 | \$42 | \$3,423 | \$651 | \$2,058 | \$2,520 |
| 13 | 42001-43900 | \$43,900 | \$922 | \$88 | \$1,010 | \$3,227 | \$307 | \$44 | \$3,578 | \$681 | \$2,152 | \$2,634 |
| 14 | 43901-45800 | \$45,800 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$46 | \$3,733 | \$710 | \$2,245 | \$2,748 |
| 15 | 45801-48200 | \$48,200 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$48 | \$3,735 | \$748 | \$2,362 | \$2,892 |
| 16 | 48201-50600 | \$50,600 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$51 | \$3,738 | \$785 | \$2,480 | \$3,036 |
| 17 | 50601-53000 | \$53,000 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$53 | \$3,740 | \$822 | \$2,598 | \$3,180 |
| 18 | 53001-55400 | \$55,400 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$55 | \$3,742 | \$859 | \$2,715 | \$3,324 |
| 19 | 55401-57800 | \$57,800 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$58 | \$3,745 | \$896 | \$2,833 | \$3,468 |
| 20 | 57801-60800 | \$60,800 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$61 | \$3,748 | \$943 | \$2,980 | \$3,648 |
| 21 | 60801-63800 | \$63,800 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$64 | \$3,751 | \$990 | \$3,127 | \$3,828 |
| 22 | 63801-66800 | \$66,800 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$67 | \$3,754 | \$1,036 | \$3,274 | \$4,008 |
| 23 | 66801-69800 | \$69,800 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$70 | \$3,757 | \$1,083 | \$3,421 | \$4,188 |
| 24 | 69801-72800 | \$72,800 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,129 | \$3,568 | \$4,368 |
| 25 | 72801-76500 | \$76,500 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,187 | \$3,749 | \$4,590 |
| 26 | 76501-80200 | \$80,200 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,244 | \$3,931 | \$4,812 |
| 27 | 80201-83900 | \$83,900 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,301 | \$4,112 | \$5,034 |
| 28 | 83901-87600 | \$87,600 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,359 | \$4,293 | \$5,256 |
| 29 | 87601-92100 | \$92,100 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,428 | \$4,514 | \$5,526 |
| 30 | 92101-96600 | \$96,600 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,498 | \$4,735 | \$5,796 |
| 31 | 96601-101100 | \$101,100 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,568 | \$4,955 | \$6,066 |
| 32 | 101101-105600 | \$105,600 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,638 | \$5,176 | \$6,336 |
| 33 | 105601-110100 | \$110,100 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,708 | \$5,396 | \$6,606 |
| 34 | 110101-115500 | \$115,500 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,791 | \$5,661 | \$6,930 |
| 35 | 115501-120900 | \$120,900 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,875 | \$5,926 | \$7,254 |
| 36 | 120901-126300 | \$126,300 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$1,959 | \$6,190 | \$7,578 |
| 37 | 126301-131700 | \$131,700 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$2,043 | \$6,455 | \$7,902 |
| 38 | 131701-137100 | \$137,100 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$2,126 | \$6,719 | \$8,226 |
| 39 | 137101-142500 | \$142,500 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$2,210 | \$6,984 | \$8,550 |
| 40 | 142501-147900 | \$147,900 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$2,294 | \$7,249 | \$8,874 |
| 41 | 147901-150000 | \$150,000 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$2,327 | \$7,352 | \$9,000 |
| 42 | 150001-156400 | \$156,400 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$2,426 | \$7,665 | \$9,000 |
| 43 | 156401-162800 | \$162,800 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$2,525 | \$7,979 | \$9,000 |
| 44 | 162801-169200 | \$169,200 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$2,624 | \$8,293 | \$9,000 |
| 45 | 169201-175600 | \$175,600 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$2,724 | \$8,606 | \$9,000 |
| 46 | 175601-182000 | \$182,000 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$2,823 | \$8,920 | \$9,000 |
| 47 | 182001-189500 | \$189,500 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$2,939 | \$9,288 | \$9,000 |
| 48 | 189501-197000 | \$197,000 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$3,055 | \$9,655 | \$9,000 |
| 49 | 197001-204500 | \$204,500 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$3,172 | \$10,023 | \$9,000 |
| 50 | 204501-212000 | \$212,000 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$3,288 | \$10,390 | \$9,000 |
| 51 | 212001-219500 | \$219,500 | \$962 | \$92 | \$1,054 | \$3,366 | \$321 | \$73 | \$3,760 | \$3,404 | \$10,758 | \$9,000 |

註：1.年滿15歲以上，65歲以下，受僱之本國籍勞工或本國人之外籍配偶、大陸配偶，依法在台工作者，除已領養老給付者外，均應參加就業保險。

2.每小時基本工資自111年1月1日起，調整為每小時168元，基本工資每月25250元。

3.勞保最高投保金額自105年5月1日起調整為45,800元，健保最高投保金額自111年7月1日起調整為219,500元(原為182,000元)。

4.勞工職業災害保險自111年5月1日起最低投保金額調整為25,250元，最高投保金額為72,800元。

5.勞工退休金最高投保金額為150,000元，

6.計算公式：

(1) 勞保普通事故保險費個人負擔=投保金額*普通保險費率10.5%*20%
勞保就業保險費個人負擔=投保金額*就業保險費率1%*20%

(3) 勞保普通事故保險費雇主負擔=投保金額*普通保險費率10.5%*70%
勞保就業保險費雇主負擔=投保金額*就業保險費率1%*70%
勞保職業災害保險費雇主負擔=投保金額*0.10%

(2) 健保個人負擔=(投保金額*5.17%*30%)*(1+眷屬人數)

(4) 健保雇主負擔=投保金額*5.17%*60%*(1+平均眷口數以0.58計)。

(5) 勞工退休金雇主負擔=投保金額*提繳率6%