

勞工保險普通事故保險費及就業保險保險費合計之被保險人與投保單位分擔金額表(自104年1月1日起適用)

單位：新台幣元

※本表不含勞工保險職業災害保險費，職業災害保險費率依投保單位行業別而有不同，請按繳款單所列職業災害保險費率自行計算，並請依規定職業災害保險費全部由投保單位負擔。

| 投保薪資 | 11,100 |       | 12,540 |       | 13,500 |       | 15,840 |       | 16,500 |       | 17,280 |       | 17,880 |       | 19,047 |       | 19,273 |       | 20,100 |       | 21,000 |       | 21,900 |       | 22,800 |       | 24,000 |       |   |   |   |   |   |   |   |   |   |   |   |
|------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|---|---|---|---|---|---|---|---|---|---|---|
|      | 勞      | 工     | 單      | 位     | 勞      | 工     | 單      | 位     | 勞      | 工     | 單      | 位     | 勞      | 工     | 單      | 位     | 勞      | 工     | 單      | 位     | 勞      | 工     | 單      | 位     | 勞      | 工     | 單      | 位     | 勞 | 工 | 單 | 位 | 勞 | 工 | 單 | 位 | 勞 | 工 | 單 |
| 1    | 8      | 26    | 9      | 29    | 9      | 31    | 11     | 37    | 11     | 39    | 11     | 40    | 12     | 42    | 12     | 44    | 13     | 44    | 13     | 47    | 14     | 49    | 14     | 51    | 16     | 53    | 16     | 56    |   |   |   |   |   |   |   |   |   |   |   |
| 2    | 14     | 52    | 17     | 59    | 18     | 63    | 21     | 74    | 22     | 77    | 23     | 81    | 23     | 83    | 26     | 89    | 26     | 90    | 27     | 93    | 28     | 98    | 29     | 102   | 30     | 107   | 32     | 112   |   |   |   |   |   |   |   |   |   |   |   |
| 3    | 22     | 78    | 26     | 88    | 27     | 94    | 32     | 111   | 33     | 116   | 34     | 121   | 36     | 126   | 38     | 133   | 39     | 134   | 40     | 141   | 42     | 147   | 43     | 153   | 46     | 160   | 48     | 168   |   |   |   |   |   |   |   |   |   |   |   |
| 4    | 30     | 103   | 33     | 117   | 36     | 126   | 42     | 148   | 44     | 154   | 46     | 161   | 48     | 167   | 51     | 178   | 51     | 180   | 53     | 188   | 56     | 196   | 59     | 204   | 61     | 213   | 64     | 224   |   |   |   |   |   |   |   |   |   |   |   |
| 5    | 37     | 130   | 42     | 147   | 46     | 158   | 53     | 184   | 56     | 192   | 58     | 201   | 60     | 209   | 63     | 222   | 64     | 224   | 67     | 234   | 70     | 246   | 73     | 256   | 76     | 266   | 80     | 280   |   |   |   |   |   |   |   |   |   |   |   |
| 6    | 44     | 156   | 50     | 176   | 54     | 189   | 63     | 222   | 66     | 231   | 69     | 242   | 71     | 250   | 77     | 267   | 77     | 270   | 80     | 281   | 84     | 294   | 88     | 307   | 91     | 319   | 96     | 336   |   |   |   |   |   |   |   |   |   |   |   |
| 7    | 52     | 181   | 59     | 204   | 63     | 220   | 74     | 259   | 77     | 270   | 81     | 282   | 83     | 292   | 89     | 311   | 90     | 314   | 93     | 328   | 98     | 343   | 102    | 358   | 107    | 372   | 112    | 392   |   |   |   |   |   |   |   |   |   |   |   |
| 8    | 59     | 207   | 67     | 234   | 72     | 252   | 84     | 296   | 88     | 308   | 92     | 322   | 96     | 333   | 101    | 356   | 103    | 360   | 107    | 376   | 112    | 392   | 117    | 409   | 121    | 426   | 128    | 448   |   |   |   |   |   |   |   |   |   |   |   |
| 9    | 67     | 233   | 76     | 263   | 81     | 283   | 96     | 332   | 99     | 347   | 103    | 363   | 108    | 376   | 114    | 400   | 116    | 404   | 121    | 422   | 126    | 441   | 131    | 460   | 137    | 479   | 144    | 504   |   |   |   |   |   |   |   |   |   |   |   |
| 10   | 74     | 259   | 83     | 292   | 90     | 316   | 106    | 370   | 110    | 386   | 116    | 403   | 119    | 417   | 127    | 444   | 129    | 450   | 134    | 469   | 140    | 490   | 146    | 511   | 152    | 532   | 160    | 560   |   |   |   |   |   |   |   |   |   |   |   |
| 11   | 81     | 284   | 92     | 322   | 99     | 347   | 117    | 407   | 121    | 423   | 127    | 443   | 131    | 459   | 140    | 489   | 141    | 494   | 148    | 516   | 154    | 539   | 161    | 562   | 167    | 586   | 176    | 616   |   |   |   |   |   |   |   |   |   |   |   |
| 12   | 89     | 311   | 100    | 351   | 108    | 378   | 127    | 443   | 132    | 462   | 138    | 483   | 143    | 501   | 152    | 533   | 154    | 540   | 161    | 563   | 168    | 588   | 176    | 613   | 182    | 639   | 192    | 672   |   |   |   |   |   |   |   |   |   |   |   |
| 13   | 97     | 337   | 109    | 380   | 117    | 410   | 138    | 480   | 143    | 500   | 150    | 524   | 154    | 542   | 166    | 578   | 167    | 584   | 174    | 610   | 182    | 637   | 190    | 664   | 198    | 691   | 208    | 728   |   |   |   |   |   |   |   |   |   |   |   |
| 14   | 103    | 362   | 117    | 410   | 126    | 441   | 148    | 518   | 154    | 539   | 161    | 564   | 167    | 584   | 178    | 622   | 180    | 630   | 188    | 657   | 196    | 686   | 204    | 716   | 213    | 744   | 224    | 784   |   |   |   |   |   |   |   |   |   |   |   |
| 15   | 111    | 389   | 126    | 439   | 136    | 472   | 159    | 554   | 166    | 578   | 173    | 604   | 179    | 626   | 190    | 667   | 192    | 674   | 201    | 703   | 210    | 736   | 219    | 767   | 228    | 798   | 240    | 840   |   |   |   |   |   |   |   |   |   |   |   |
| 16   | 119    | 414   | 133    | 468   | 144    | 504   | 169    | 591   | 176    | 616   | 184    | 646   | 191    | 668   | 203    | 711   | 206    | 720   | 214    | 750   | 224    | 784   | 233    | 818   | 243    | 851   | 256    | 896   |   |   |   |   |   |   |   |   |   |   |   |
| 17   | 126    | 440   | 142    | 498   | 153    | 536   | 180    | 628   | 187    | 654   | 196    | 686   | 202    | 709   | 216    | 756   | 219    | 764   | 228    | 798   | 238    | 833   | 248    | 869   | 259    | 904   | 272    | 952   |   |   |   |   |   |   |   |   |   |   |   |
| 18   | 133    | 467   | 150    | 527   | 162    | 567   | 190    | 666   | 198    | 693   | 208    | 726   | 214    | 751   | 229    | 800   | 231    | 810   | 241    | 844   | 252    | 882   | 263    | 920   | 273    | 958   | 288    | 1,008 |   |   |   |   |   |   |   |   |   |   |   |
| 19   | 141    | 492   | 159    | 556   | 171    | 599   | 201    | 702   | 209    | 731   | 219    | 766   | 227    | 792   | 241    | 844   | 244    | 854   | 254    | 891   | 266    | 931   | 278    | 971   | 289    | 1,011 | 304    | 1,064 |   |   |   |   |   |   |   |   |   |   |   |
| 20   | 148    | 518   | 167    | 586   | 180    | 630   | 211    | 739   | 220    | 770   | 230    | 807   | 239    | 834   | 254    | 889   | 257    | 899   | 268    | 938   | 280    | 980   | 292    | 1,022 | 304    | 1,064 | 320    | 1,120 |   |   |   |   |   |   |   |   |   |   |   |
| 21   | 156    | 544   | 176    | 614   | 189    | 661   | 222    | 777   | 231    | 809   | 242    | 847   | 250    | 877   | 267    | 933   | 270    | 944   | 281    | 984   | 294    | 1,029 | 307    | 1,073 | 319    | 1,117 | 336    | 1,176 |   |   |   |   |   |   |   |   |   |   |   |
| 22   | 163    | 570   | 184    | 643   | 198    | 693   | 232    | 813   | 242    | 847   | 253    | 887   | 262    | 918   | 279    | 978   | 282    | 989   | 294    | 1,032 | 308    | 1,078 | 321    | 1,124 | 334    | 1,170 | 352    | 1,232 |   |   |   |   |   |   |   |   |   |   |   |
| 23   | 170    | 596   | 192    | 673   | 207    | 724   | 243    | 850   | 253    | 886   | 264    | 928   | 274    | 960   | 292    | 1,022 | 296    | 1,034 | 308    | 1,079 | 322    | 1,127 | 336    | 1,176 | 350    | 1,223 | 368    | 1,288 |   |   |   |   |   |   |   |   |   |   |   |
| 24   | 178    | 621   | 201    | 702   | 216    | 756   | 253    | 887   | 264    | 924   | 277    | 968   | 286    | 1,001 | 304    | 1,067 | 309    | 1,079 | 321    | 1,126 | 336    | 1,176 | 350    | 1,227 | 364    | 1,277 | 384    | 1,344 |   |   |   |   |   |   |   |   |   |   |   |
| 25   | 186    | 648   | 209    | 731   | 226    | 788   | 264    | 924   | 276    | 962   | 288    | 1,008 | 298    | 1,043 | 318    | 1,111 | 321    | 1,124 | 336    | 1,172 | 350    | 1,226 | 366    | 1,278 | 380    | 1,330 | 400    | 1,400 |   |   |   |   |   |   |   |   |   |   |   |
| 26   | 192    | 673   | 218    | 761   | 234    | 819   | 274    | 961   | 286    | 1,001 | 300    | 1,048 | 310    | 1,084 | 330    | 1,156 | 334    | 1,169 | 349    | 1,219 | 364    | 1,274 | 380    | 1,329 | 396    | 1,383 | 416    | 1,456 |   |   |   |   |   |   |   |   |   |   |   |
| 27   | 200    | 699   | 226    | 790   | 243    | 850   | 286    | 998   | 297    | 1,040 | 311    | 1,089 | 322    | 1,127 | 343    | 1,200 | 347    | 1,214 | 362    | 1,267 | 378    | 1,323 | 394    | 1,380 | 410    | 1,437 | 432    | 1,512 |   |   |   |   |   |   |   |   |   |   |   |
| 28   | 207    | 726   | 234    | 819   | 252    | 882   | 296    | 1,034 | 308    | 1,078 | 322    | 1,129 | 333    | 1,168 | 356    | 1,244 | 360    | 1,259 | 376    | 1,313 | 392    | 1,372 | 409    | 1,431 | 426    | 1,490 | 448    | 1,568 |   |   |   |   |   |   |   |   |   |   |   |
| 29   | 214    | 751   | 242    | 849   | 261    | 913   | 307    | 1,072 | 319    | 1,117 | 334    | 1,169 | 346    | 1,210 | 368    | 1,289 | 372    | 1,304 | 389    | 1,360 | 406    | 1,421 | 423    | 1,482 | 441    | 1,543 | 464    | 1,624 |   |   |   |   |   |   |   |   |   |   |   |
| 30   | 222    | 777   | 251    | 878   | 270    | 946   | 317    | 1,109 | 330    | 1,156 | 346    | 1,210 | 358    | 1,251 | 381    | 1,333 | 386    | 1,349 | 402    | 1,407 | 420    | 1,470 | 438    | 1,533 | 456    | 1,596 | 480    | 1,680 |   |   |   |   |   |   |   |   |   |   |   |
| 投保薪資 | 25,200 |       | 26,400 |       | 27,600 |       | 28,800 |       | 30,300 |       | 31,800 |       | 33,300 |       | 34,800 |       | 36,300 |       | 38,200 |       | 40,100 |       | 42,000 |       | 43,900 |       |        |       |   |   |   |   |   |   |   |   |   |   |   |
|      | 勞      | 工     | 單      | 位     | 勞      | 工     | 單      | 位     | 勞      | 工     | 單      | 位     | 勞      | 工     | 單      | 位     | 勞      | 工     | 單      | 位     | 勞      | 工     | 單      | 位     | 勞      | 工     | 單      | 位     | 勞 | 工 | 單 | 位 |   |   |   |   |   |   |   |
| 1    | 17     | 59    | 18     | 61    | 19     | 64    | 19     | 67    | 20     | 71    | 21     | 74    | 22     | 78    | 23     | 81    | 24     | 84    | 26     | 89    | 27     | 93    | 28     | 98    | 29     | 102   |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 2    | 33     | 118   | 36     | 123   | 37     | 129   | 39     | 134   | 40     | 141   | 42     | 149   | 44     | 156   | 47     | 162   | 49     | 169   | 51     | 178   | 53     | 187   | 56     | 196   | 59     | 204   |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 3    | 50     | 177   | 53     | 184   | 56     | 193   | 58     | 201   | 61     | 212   | 63     | 222   | 67     | 233   | 70     | 243   | 72     | 254   | 77     | 268   | 80     | 281   | 84     | 294   | 88     | 308   |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 4    | 67     | 236   | 70     | 247   | 73     | 258   | 77     | 269   | 81     | 283   | 84     | 297   | 89     | 311   | 93     | 324   | 97     | 339   | 102    | 357   | 107    | 374   | 112    | 392   | 117    | 410   |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 5    | 84     | 294   | 88     | 308   | 92     | 322   | 96     | 336   | 101    | 353   | 106    | 371   | 111    | 389   | 116    | 406   | 121    | 423   | 128    | 446   | 133    | 468   | 140    | 490   | 147    | 512   |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 6    | 101    | 353   | 106    | 370   | 110    | 387   | 116    | 403   | 121    | 424   | 127    | 446   | 133    | 467   | 139    | 487   | 146    | 508   | 153    | 534   | 160    | 561   | 168    | 588   | 176    | 614   |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 7    | 118    | 411   | 123    | 431   | 129    | 451   | 134    | 470   | 141    | 494   | 149    | 519   | 156    | 544   | 162    | 569   | 169    | 593   | 178    | 624   | 187    | 654   | 196    | 686   | 204    | 717   |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 8    | 134    | 470   | 141    | 493   | 147    | 516   | 153    | 538   | 161    | 566   | 170    | 593   | 178    | 621   | 186    | 650   | 193    | 678   | 203    | 713   | 213    | 749   | 224    | 784   | 234    | 820   |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 9    | 151    | 529   | 159    | 554   | 166    | 580   | 173    | 604   | 182    | 637   | 191    | 668   | 200    | 699   | 209    | 731   | 218    | 762   | 229    | 802   | 241    | 842   | 252    | 882   | 263    | 922   |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 10   | 168    | 588   | 176    | 616   | 184    | 644   | 192    | 672   | 202    | 707   | 212    | 742   | 222    | 777   | 232    | 812   | 242    | 847   | 254    | 891   | 268    | 936   | 280    | 980   | 292    | 1,024 |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 11   | 184    | 647   | 193    | 678   | 202    | 709   | 211    | 739   | 222    | 778   | 233    | 817   | 244    | 854   | 256    | 893   | 267    | 932   | 280    | 980   | 294    | 1,029 | 308    | 1,078 | 322    | 1,127 |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 12   | 201    | 706   | 211    | 739   | 221    | 773   | 230    | 807   | 242    | 849   | 254    | 890   | 267    | 932   | 279    | 974   | 290    | 1,017 | 306    | 1,070 | 321    | 1,123 | 336    | 1,176 | 351    | 1,229 |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 13   | 219    | 764   | 229    | 801   | 239    | 837   | 250    | 873   | 262    | 919   | 276    | 964   | 289    | 1,010 | 301    | 1,056 | 314    | 1,101 | 331    | 1,159 | 348    | 1,217 | 364    | 1,274 | 380    | 1,331 |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 14   | 236    | 823   | 247    | 862   | 258    | 901   | 269    | 941   | 283    | 990   | 297    | 1,039 | 311    | 1,088 | 324    | 1,137 | 339    | 1,186 | 357    | 1,248 | 374    | 1,310 | 392    | 1,372 | 410    | 1,434 |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 15   | 252    | 882   | 264    | 924   | 276    | 966   | 288    | 1,008 | 303    | 1,060 | 318    | 1,113 | 333    | 1,166 | 348    | 1,218 | 363    | 1,270 | 382    | 1,337 | 401    | 1,403 | 420    | 1,470 | 439    | 1,537 |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 16   | 269    | 941   | 281    | 986   | 294    | 1,030 | 307    | 1,076 | 323    | 1,131 | 339    | 1,187 | 356    | 1,243 | 371    | 1,299 | 387    | 1,356 | 408    | 1,427 | 428    | 1,497 | 448    | 1,568 | 468    | 1,639 |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 17   | 286    | 1,000 | 299    | 1,047 | 313    | 1,094 | 327    | 1,142 | 343    | 1,202 | 360    | 1,261 | 378    | 1,321 | 394    | 1,380 | 411    | 1,440 | 433    | 1,516 | 454    | 1,591 | 476    | 1,666 | 498    | 1,741 |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 18   | 302    | 1,059 | 317    | 1,109 | 331    | 1,159 | 346    | 1,210 | 363    | 1,272 | 381    | 1,336 | 400    | 1,399 | 418    | 1,461 | 436    | 1,524 | 459    | 1,604 | 481    | 1,684 | 504    | 1,764 | 527    | 1,843 |        |       |   |   |   |   |   |   |   |   |   |   |   |
| 19   | 319    | 1,117 | 334    | 1,170 | 350    | 1,223 | 364    | 1,277 | 383    | 1,343 | 4      |       |        |       |        |       |        |       |        |       |        |       |        |       |        |       |        |       |   |   |   |   |   |   |   |   |   |   |   |