

勞健保投保薪資等級表(114年1月1日適用)

投保金額等級	薪資		勞保費		職災保費		健保費			勞工退休金		備註
	月投保金額	投保金額等級	員工	雇主	投保金額等級	雇主	投保金額等級	員工	雇主	投保金額等級	雇主	
			114.1.1起(普通事故11.5%*20%+就業保險1%*20%)	114.01.01起(普通事故11.5%*70%+就業保險1%*70%+盈餘基金0.025%)		114.01.01起費率0.14%		110.1.1起(健保費率5.17%)負擔30%	110.1.1起(費率5.17%、平均單口數0.5)負擔60%		94.07.01起級距6%	
部份工時勞工適用	1,500	1								1	90	勞退最低級距
	3,000	2								2	180	
	4,500	3								3	270	
	6,000	4								4	360	
	7,500	5								5	450	
	8,700	6								6	522	
	9,900	7								7	594	
	11,100	8	277	975						8	666	勞保最低級距
	12,540	9	313	1,100						9	752	
	13,500	10	338	1,185						10	810	
	15,840	11	396	1,390						11	950	
	16,500	12	413	1,448						12	990	
	17,280	13	432	1,516						13	1,037	
	17,880	14	447	1,568						14	1,073	
	19,047	15	476	1,671						15	1,143	
	20,008	16	500	1,756						16	1,200	
	21,009	17	525	1,843						17	1,261	
	22,000	18	550	1,931						18	1,320	
	23,100	19	577	2,028						19	1,386	
	24,000	20	600	2,106						20	1,440	
	25,250	21	632	2,216						21	1,515	
	26,400	22	660	2,317						22	1,584	
	27,600	23	690	2,422						23	1,656	
1	28,590	24	715	2,508	1	40	1	443	1,384	24	1,715	健保最低級距
2	28,800	25	720	2,527	2	40	2	447	1,394	25	1,728	
3	30,300	26	758	2,659	3	42	3	470	1,466	26	1,818	
4	31,800	27	795	2,791	4	45	4	493	1,539	27	1,908	
5	33,300	28	833	2,922	5	47	5	516	1,611	28	1,998	
6	34,800	29	870	3,054	6	49	6	540	1,684	29	2,088	
7	36,300	30	908	3,185	7	51	7	563	1,757	30	2,178	
8	38,200	31	955	3,352	8	53	8	592	1,849	31	2,292	
9	40,100	32	1,002	3,519	9	56	9	622	1,940	32	2,406	
10	42,000	33	1,050	3,686	10	59	10	651	2,032	33	2,520	
11	43,900	34	1,098	3,852	11	61	11	681	2,124	34	2,634	
12	45,800	35	1,145	4,019	12	64	12	710	2,216	35	2,748	勞保最高級距
13	48,200				13	67	13	748	2,332	36	2,892	
14	50,600				14	71	14	785	2,449	37	3,036	
15	53,000				15	74	15	822	2,565	38	3,180	
16	55,400				16	78	16	859	2,681	39	3,324	
17	57,800				17	81	17	896	2,797	40	3,468	
18	60,800				18	85	18	943	2,942	41	3,648	
19	63,800				19	89	19	990	3,087	42	3,828	
20	66,800				20	94	20	1,036	3,233	43	4,008	
21	69,800				21	98	21	1,083	3,378	44	4,188	
22	72,800				22	102	22	1,129	3,523	45	4,368	職保最高級距
23	76,500						23	1,187	3,702	46	4,590	
24	80,200						24	1,244	3,881	47	4,812	
25	83,900						25	1,301	4,060	48	5,034	
26	87,600						26	1,359	4,239	49	5,256	
27	92,100						27	1,428	4,457	50	5,526	
28	96,600						28	1,498	4,675	51	5,796	
29	101,100						29	1,568	4,892	52	6,066	
30	105,600						30	1,638	5,110	53	6,336	
31	110,100						31	1,708	5,328	54	6,606	
32	115,500						32	1,791	5,589	55	6,930	
33	120,900						33	1,875	5,850	56	7,254	
34	126,300						34	1,959	6,112	57	7,578	
35	131,700						35	2,043	6,373	58	7,902	
36	137,100						36	2,126	6,634	59	8,226	
37	142,500						37	2,210	6,896	60	8,550	
38	147,900						38	2,294	7,157	61	8,874	
39	150,000						39	2,327	7,259	62	9,000	勞退最高級距
40	156,400						40	2,426	7,568			
41	162,800						41	2,525	7,878			
42	169,200						42	2,624	8,188			
43	175,600						43	2,724	8,497			
44	182,000						44	2,823	8,807			
45	189,500						45	2,939	9,170			
46	197,000						46	3,055	9,533			
47	204,500						47	3,172	9,896			
48	212,000						48	3,288	10,259			
49	219,500						49	3,404	10,622			
50	228,200						50	3,539	11,043			
51	236,900						51	3,674	11,464			
52	245,600						52	3,809	11,885			
53	254,300						53	3,944	12,306			
54	263,000						54	4,079	12,727			
55	273,000						55	4,234	13,211			
56	283,000						56	4,389	13,695			
57	293,000						57	4,544	14,179			
58	303,000						58	4,700	14,663			
59	313,000						59	4,855	15,146			健保最高級距