## 勞工保險勞保費負擔金額表

114年1月1日起適用

		(含就保及本國籍適用)		(不含就保及外籍適用)	
投保金額 (勞就保)	投保金額 (職保)	個人負擔	學校負擔	個人負擔	學校負擔
\$11,100	\$28,590	\$277	\$1,003	\$255	\$925
\$12,540	\$28,590	\$313	\$1,128	\$288	\$1,040
\$13,500	\$28,590	\$338	\$1,213	\$311	\$1,118
\$15,840	\$28,590	\$396	\$1,417	\$364	\$1,306
\$16,500	\$28,590	\$413	\$1,475	\$380	\$1,359
\$17,280	\$28,590	\$432	\$1,543	\$397	\$1,422
\$17,880	\$28,590	\$447	\$1,595	\$411	\$1,470
\$19,047	\$28,590	\$476	\$1,697	\$438	\$1,564
\$20,008	\$28,590	\$500	\$1,782	\$460	\$1,642
\$21,009	\$28,590	\$525	\$1,869	\$483	\$1,722
\$22,000	\$28,590	\$550	\$1,956	\$506	\$1,802
\$23,100	\$28,590	\$577	\$2,053	\$531	\$1,891
\$24,000	\$28,590	\$600	\$2,131	\$552	\$1,963
\$25,250	\$28,590	\$632	\$2,241	\$581	\$2,064
\$26,400	\$28,590	\$660	\$2,341	\$607	\$2,156
\$27,600	\$28,590	\$690	\$2,446	\$635	\$2,253
\$28,590	\$28,590	\$715	\$2,532	\$658	\$2,332
\$28,800	\$28,800	\$720	\$2,552	\$662	\$2,350
\$30,300	\$30,300	\$758	\$2,684	\$697	\$2,472
\$31,800	\$31,800	\$795	\$2,818	\$731	\$2,595
\$33,300	\$33,300	\$833	\$2,951	\$766	\$2,718
\$34,800	\$34,800	\$870	\$3,083	\$800	\$2,839
\$36,300	\$36,300	\$908	\$3,216	\$835	\$2,962
\$38,200	\$38,200	\$955	\$3,384	\$879	\$3,117
\$40,100	\$40,100	\$1,002	\$3,553	\$922	\$3,272
\$42,000	\$42,000	\$1,050	\$3,721	\$966	\$3,427
\$43,900	\$43,900	\$1,098	\$3,889	\$1,010	\$3,582
\$45,800	\$45,800	\$1,145	\$4,058	\$1,053	\$3,737
\$45,800	\$48,200	\$1,145	\$4,061	\$1,053	\$3,740
\$45,800	\$50,600	\$1,145	\$4,064	\$1,053	\$3,743
\$45,800	\$53,000	\$1,145	\$4,066	\$1,053	\$3,745
\$45,800	\$55,400	\$1,145	\$4,069	\$1,053	\$3,748
\$45,800	\$57,800	\$1,145	\$4,072	\$1,053	\$3,751
\$45,800	\$60,800	\$1,145	\$4,075	\$1,053	\$3,754
\$45,800	\$63,800	\$1,145	\$4,078	\$1,053	\$3,757
\$45,800	\$66,800	\$1,145	\$4,081	\$1,053	\$3,760
\$45,800	\$69,800	\$1,145	\$4,085	\$1,053	\$3,764
\$45,800	\$72,800	\$1,145	\$4,088	\$1,053	\$3,767

自114年1月1日起,表列保險費金額係依現行勞工保險普通事故保險費率11.5%,就業保險費率1%,職業災害保險費率0.11%,按被保險人負擔20%,投保單位負擔70%,政府負擔10%之比例計算。

## 【附註】

為確保勞工職業災害保險給付的適足性,合理分擔雇主的職業災害補償責任風險,自111年5月1日起,勞工職災保 險的月投保薪資上限訂為72,800元,下限訂為基本工資等級