

# 勞工保險勞保費負擔金額表

112年1月1日起適用

投保金額 (勞就保)	投保金額 (職保)	(含就保及本國籍適用)		(不含就保及外籍適用)	
		個人負擔	學校負擔	個人負擔	學校負擔
\$11,100	\$25,250	\$266	\$958	\$244	\$880
\$12,540	\$25,250	\$301	\$1,079	\$276	\$991
\$13,500	\$25,250	\$324	\$1,160	\$297	\$1,065
\$15,840	\$25,250	\$380	\$1,356	\$348	\$1,245
\$16,500	\$25,250	\$396	\$1,412	\$363	\$1,296
\$17,280	\$25,250	\$415	\$1,477	\$380	\$1,356
\$17,880	\$25,250	\$429	\$1,527	\$393	\$1,402
\$19,047	\$25,250	\$457	\$1,625	\$419	\$1,492
\$20,008	\$25,250	\$480	\$1,706	\$440	\$1,566
\$21,009	\$25,250	\$504	\$1,790	\$462	\$1,643
\$22,000	\$25,250	\$528	\$1,873	\$484	\$1,719
\$23,100	\$25,250	\$554	\$1,966	\$508	\$1,804
\$24,000	\$25,250	\$576	\$2,041	\$528	\$1,873
\$25,250	\$25,250	\$607	\$2,146	\$556	\$1,969
<b>\$26,400</b>	<b>\$26,400</b>	<b>\$634</b>	<b>\$2,244</b>	<b>\$581</b>	<b>\$2,059</b>
\$27,600	\$27,600	\$662	\$2,346	\$607	\$2,153
\$28,800	\$28,800	\$692	\$2,449	\$634	\$2,247
\$30,300	\$30,300	\$728	\$2,575	\$667	\$2,363
\$31,800	\$31,800	\$764	\$2,704	\$700	\$2,481
\$33,300	\$33,300	\$800	\$2,830	\$733	\$2,597
\$34,800	\$34,800	\$836	\$2,959	\$766	\$2,715
\$36,300	\$36,300	\$872	\$3,085	\$799	\$2,831
\$38,200	\$38,200	\$916	\$3,246	\$840	\$2,979
\$40,100	\$40,100	\$962	\$3,409	\$882	\$3,128
\$42,000	\$42,000	\$1,008	\$3,570	\$924	\$3,276
\$43,900	\$43,900	\$1,054	\$3,731	\$966	\$3,424
<b>\$45,800</b>	<b>\$45,800</b>	<b>\$1,100</b>	<b>\$3,894</b>	<b>\$1,008</b>	<b>\$3,573</b>
\$45,800	\$48,200	\$1,100	\$3,896	\$1,008	\$3,575
\$45,800	\$50,600	\$1,100	\$3,899	\$1,008	\$3,578
\$45,800	\$53,000	\$1,100	\$3,901	\$1,008	\$3,580
\$45,800	\$55,400	\$1,100	\$3,903	\$1,008	\$3,582
\$45,800	\$57,800	\$1,100	\$3,906	\$1,008	\$3,585
\$45,800	\$60,800	\$1,100	\$3,909	\$1,008	\$3,588
\$45,800	\$63,800	\$1,100	\$3,912	\$1,008	\$3,591
\$45,800	\$66,800	\$1,100	\$3,915	\$1,008	\$3,594
\$45,800	\$69,800	\$1,100	\$3,918	\$1,008	\$3,597
\$45,800	\$72,800	\$1,100	\$3,921	\$1,008	\$3,600

自112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%，就業保險費率1%，職業災害保險費率0.10%，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