

長庚大學勞保、健保及勞退休金每月個人與單位負擔費用對照表

(自108年1月1日起適用,單位:新台幣元)

| 級數 | 月薪資總額 | 勞保 投保金額 | 勞退 投保金額 | 健保 投保金額 | 勞保費用 | | | | | | | | | | 健保費用 | | 雇主勞健 保費負擔 總計 |
|--------|---------------|---------------|------------|------------|------------|----------|------------|------------|------------|----------|----------|------------------------|--------------------|-------|-------|--------|--------------------|
| | | | | | 個人負擔 | | | 雇主負擔 | | | | | | | 個人負擔 | 雇主負擔 | |
| | | | | | 普通事 故保險 | 就業 保險 | 個人負擔 合計 | 普通事 故保險 | 適用就 業保險 | 職業 災害 | 工資 墊償 | 勞工退休 金-雇主負 擔(6%) | 單位負擔 勞保勞退 合計 | | | | |
| 部分工時 | 1,500以下 | 11,100 | 1,500 | 23,100 | 222 | 22 | 244 | 777 | 78 | 12 | 3 | 90 | 960 | 325 | 1,047 | 2,007 | |
| | 1,501-3,000 | 11,100 | 3,000 | 23,100 | 222 | 22 | 244 | 777 | 78 | 12 | 3 | 180 | 1,050 | 325 | 1,047 | 2,097 | |
| | 3,001-4,500 | 11,100 | 4,500 | 23,100 | 222 | 22 | 244 | 777 | 78 | 12 | 3 | 270 | 1,140 | 325 | 1,047 | 2,187 | |
| | 4,501-6,000 | 11,100 | 6,000 | 23,100 | 222 | 22 | 244 | 777 | 78 | 12 | 3 | 360 | 1,230 | 325 | 1,047 | 2,277 | |
| | 6,001-7,501 | 11,100 | 7,500 | 23,100 | 222 | 22 | 244 | 777 | 78 | 12 | 3 | 450 | 1,320 | 325 | 1,047 | 2,367 | |
| | 7,501-8,700 | 11,100 | 8,700 | 23,100 | 222 | 22 | 244 | 777 | 78 | 12 | 3 | 522 | 1,392 | 325 | 1,047 | 2,439 | |
| | 8,701-9,900 | 11,100 | 9,900 | 23,100 | 222 | 22 | 244 | 777 | 78 | 12 | 3 | 594 | 1,464 | 325 | 1,047 | 2,511 | |
| | 9,901-11,100 | 11,100 | 11,100 | 23,100 | 222 | 22 | 244 | 777 | 78 | 12 | 3 | 666 | 1,536 | 325 | 1,047 | 2,583 | |
| | 11,101-12,540 | 12,540 | 12,540 | 23,100 | 251 | 25 | 276 | 878 | 88 | 13 | 4 | 752 | 1,735 | 325 | 1,047 | 2,782 | |
| | 12,541-13,500 | 13,500 | 13,500 | 23,100 | 270 | 27 | 297 | 945 | 95 | 14 | 4 | 810 | 1,868 | 325 | 1,047 | 2,915 | |
| | 13,501-15,840 | 15,840 | 15,840 | 23,100 | 317 | 32 | 349 | 1,109 | 111 | 16 | 4 | 950 | 2,190 | 325 | 1,047 | 3,237 | |
| | 15,841-16,500 | 16,500 | 16,500 | 23,100 | 330 | 33 | 363 | 1,155 | 116 | 17 | 5 | 990 | 2,283 | 325 | 1,047 | 3,330 | |
| | 16,501-17,280 | 17,280 | 17,280 | 23,100 | 346 | 35 | 381 | 1,210 | 121 | 18 | 5 | 1,037 | 2,391 | 325 | 1,047 | 3,438 | |
| | 17,281-17,880 | 17,880 | 17,880 | 23,100 | 358 | 36 | 394 | 1,252 | 125 | 18 | 5 | 1,073 | 2,473 | 325 | 1,047 | 3,520 | |
| | 17,881-19,047 | 19,047 | 19,047 | 23,100 | 381 | 38 | 419 | 1,333 | 133 | 20 | 5 | 1,143 | 2,634 | 325 | 1,047 | 3,681 | |
| | 19,048-20,008 | 20,008 | 20,008 | 23,100 | 400 | 40 | 440 | 1,401 | 140 | 21 | 6 | 1,200 | 2,768 | 325 | 1,047 | 3,815 | |
| | 20,009-21,009 | 21,009 | 21,009 | 23,100 | 420 | 42 | 462 | 1,471 | 147 | 22 | 6 | 1,261 | 2,907 | 325 | 1,047 | 3,954 | |
| | 21,010-22,000 | 22,000 | 22,000 | 23,100 | 440 | 44 | 484 | 1,540 | 154 | 22 | 6 | 1,320 | 3,042 | 325 | 1,047 | 4,089 | |
| | 第 1 級 | 22,001-23,100 | 23,100 | 23,100 | 23,100 | 462 | 46 | 508 | 1,617 | 162 | 24 | 6 | 1,386 | 3,195 | 325 | 1,047 | 4,242 |
| 第 2 級 | 23,101-24,000 | 24,000 | 24,000 | 24,000 | 480 | 48 | 528 | 1,680 | 168 | 24 | 6 | 1,440 | 3,318 | 338 | 1,087 | 4,405 | |
| 第 3 級 | 24,001-25,200 | 25,200 | 25,200 | 25,200 | 504 | 50 | 554 | 1,764 | 176 | 26 | 7 | 1,512 | 3,485 | 355 | 1,142 | 4,627 | |
| 第 4 級 | 25,201-26,400 | 26,400 | 26,400 | 26,400 | 528 | 53 | 581 | 1,848 | 185 | 27 | 7 | 1,584 | 3,651 | 371 | 1,196 | 4,847 | |
| 第 5 級 | 26,401-27,600 | 27,600 | 27,600 | 27,600 | 552 | 55 | 607 | 1,932 | 193 | 28 | 7 | 1,656 | 3,816 | 388 | 1,250 | 5,066 | |
| 第 6 級 | 27,601-28,800 | 28,800 | 28,800 | 28,800 | 576 | 58 | 634 | 2,016 | 202 | 29 | 8 | 1,728 | 3,983 | 405 | 1,305 | 5,288 | |
| 第 7 級 | 28,801-30,300 | 30,300 | 30,300 | 30,300 | 606 | 61 | 667 | 2,121 | 212 | 31 | 8 | 1,818 | 4,190 | 426 | 1,373 | 5,563 | |
| 第 8 級 | 30,301-31,800 | 31,800 | 31,800 | 31,800 | 636 | 64 | 700 | 2,226 | 223 | 32 | 8 | 1,908 | 4,397 | 447 | 1,441 | 5,838 | |
| 第 9 級 | 31,801-33,300 | 33,300 | 33,300 | 33,300 | 666 | 67 | 733 | 2,331 | 233 | 34 | 9 | 1,998 | 4,605 | 469 | 1,509 | 6,114 | |
| 第 10 級 | 33,301-34,800 | 34,800 | 34,800 | 34,800 | 696 | 70 | 766 | 2,436 | 244 | 35 | 9 | 2,088 | 4,812 | 490 | 1,577 | 6,389 | |
| 第 11 級 | 34,801-36,300 | 36,300 | 36,300 | 36,300 | 726 | 73 | 799 | 2,541 | 254 | 37 | 10 | 2,178 | 5,020 | 511 | 1,645 | 6,665 | |
| 第 12 級 | 36,301-38,200 | 38,200 | 38,200 | 38,200 | 764 | 76 | 840 | 2,674 | 267 | 39 | 10 | 2,292 | 5,282 | 537 | 1,731 | 7,013 | |
| 第 13 級 | 38,201-40,100 | 40,100 | 40,100 | 40,100 | 802 | 80 | 882 | 2,807 | 281 | 41 | 11 | 2,406 | 5,546 | 564 | 1,817 | 7,363 | |
| 第 14 級 | 40,101-42,000 | 42,000 | 42,000 | 42,000 | 840 | 84 | 924 | 2,940 | 294 | 42 | 11 | 2,520 | 5,807 | 591 | 1,903 | 7,710 | |
| 第 15 級 | 42,001-43,900 | 43,900 | 43,900 | 43,900 | 878 | 88 | 966 | 3,073 | 307 | 44 | 11 | 2,634 | 6,069 | 618 | 1,989 | 8,058 | |
| 第 16 級 | 43,901-45,800 | 45,800 | 45,800 | 45,800 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 2,748 | 6,333 | 644 | 2,075 | 8,408 | |
| 第 17 級 | 45,801-48,200 | 45,800 | 48,200 | 48,200 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 2,892 | 6,477 | 678 | 2,184 | 8,661 | |
| 第 18 級 | 48,201-50,600 | 45,800 | 50,600 | 50,600 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 3,036 | 6,621 | 712 | 2,292 | 8,913 | |
| 第 19 級 | 50,601-53,000 | 45,800 | 53,000 | 53,000 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 3,180 | 6,765 | 746 | 2,401 | 9,166 | |
| 第 20 級 | 53,001-55,400 | 45,800 | 55,400 | 55,400 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 3,324 | 6,909 | 779 | 2,510 | 9,419 | |
| 第 21 級 | 55,401-57,800 | 45,800 | 57,800 | 57,800 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 3,468 | 7,053 | 813 | 2,619 | 9,672 | |
| 第 22 級 | 57,801-60,800 | 45,800 | 60,800 | 60,800 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 3,648 | 7,233 | 855 | 2,755 | 9,988 | |
| 第 23 級 | 60,801-63,800 | 45,800 | 63,800 | 63,800 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 3,828 | 7,413 | 898 | 2,890 | 10,303 | |
| 第 24 級 | 63,801-66,800 | 45,800 | 66,800 | 66,800 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 4,008 | 7,593 | 940 | 3,026 | 10,619 | |
| 第 25 級 | 66,801-69,800 | 45,800 | 69,800 | 69,800 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 4,188 | 7,773 | 982 | 3,162 | 10,935 | |
| 第 26 級 | 69,801-72,800 | 45,800 | 72,800 | 72,800 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 4,368 | 7,953 | 1,024 | 3,298 | 11,251 | |
| 第 27 級 | 72,801-76,500 | 45,800 | 76,500 | 76,500 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 4,590 | 8,175 | 1,076 | 3,466 | 11,641 | |
| 第 28 級 | 76,501-80,200 | 45,800 | 80,200 | 80,200 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 4,812 | 8,397 | 1,128 | 3,633 | 12,030 | |
| 第 29 級 | 80,201-83,900 | 45,800 | 83,900 | 83,900 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 5,034 | 8,619 | 1,180 | 3,801 | 12,420 | |
| 第 30 級 | 83,901-87,600 | 45,800 | 87,600 | 87,600 | 916 | 92 | 1,008 | 3,206 | 321 | 46 | 12 | 5,256 | 8,841 | 1,233 | 3,969 | 12,810 | |

註一：勞保投保金額最高為45,800元。

註二：適用勞退提繳身分分別為本國籍、外籍配偶、大陸(含港澳地區)配偶。

註三：外籍人士(若為本國籍人士配偶除外)及年滿65歲者,就業保險費不計算。

【計算公式】

- 勞保個人負擔：普通事故保險費=勞保投保金額×普通保險費率10%×20%；就業保險費=勞保投保金額×就業保險費率1%×20%
- 勞保單位負擔：普通事故保險費=勞保投保金額×普通保險費率10%×70%；就業保險費=勞保投保金額×就業保險費率1%×70%；
職業災害保險費=勞保投保金額×0.10%；工資墊償基金=勞保投保金額×0.025%(實際分攤至各計畫經費)
- 勞退單位負擔：勞退投保金額×6%
- 健保個人負擔=健保投保金額×4.69%×30% (1+眷屬人數)
- 健保單位負擔=健保投保金額×4.69%×60%×(1+0.61) (0.61為平均眷口數)

