

長庚大學勞保、健保及勞退金每月個人與單位負擔費用對照表

(自113年1月1日起適用，單位：新台幣元)

| 級數     | 月薪資總額         | 勞保<br>投保金<br>額 | 勞退<br>投保金<br>額 | 健保<br>投保金<br>額 | 勞 保 費 用    |          |            |            |                |          |          |                  |                        |                   | 健 保 費 用 |       | 雇主勞<br>健保費<br>負擔總<br>計 |
|--------|---------------|----------------|----------------|----------------|------------|----------|------------|------------|----------------|----------|----------|------------------|------------------------|-------------------|---------|-------|------------------------|
|        |               |                |                |                | 個人負擔       |          |            | 雇 主 負 擔    |                |          |          |                  |                        |                   | 個人負擔    | 雇主負擔  |                        |
|        |               |                |                |                | 普通事<br>故保險 | 就業<br>保險 | 個人負<br>擔合計 | 普通事<br>故保險 | 適用<br>就業<br>保險 | 職業<br>災害 | 工資<br>墊償 | 雇主負<br>擔勞保<br>合計 | 勞工退休<br>金-雇主<br>負擔(6%) | 單位負<br>擔勞保<br>退合計 |         |       |                        |
| 部分工時   | 1,500以下       | 11,100         | 1,500          | 27,470         | 244        | 22       | 266        | 855        | 78             | 27       | 3        | 963              | 90                     | 1,053             | 426     | 1,338 | 2,391                  |
|        | 1,501-3,000   | 11,100         | 3,000          | 27,470         | 244        | 22       | 266        | 855        | 78             | 27       | 3        | 963              | 180                    | 1,143             | 426     | 1,338 | 2,481                  |
|        | 3,001-4,500   | 11,100         | 4,500          | 27,470         | 244        | 22       | 266        | 855        | 78             | 27       | 3        | 963              | 270                    | 1,233             | 426     | 1,338 | 2,571                  |
|        | 4,501-6,000   | 11,100         | 6,000          | 27,470         | 244        | 22       | 266        | 855        | 78             | 27       | 3        | 963              | 360                    | 1,323             | 426     | 1,338 | 2,661                  |
|        | 6,001-7,500   | 11,100         | 7,500          | 27,470         | 244        | 22       | 266        | 855        | 78             | 27       | 3        | 963              | 450                    | 1,413             | 426     | 1,338 | 2,751                  |
|        | 7,501-8,700   | 11,100         | 8,700          | 27,470         | 244        | 22       | 266        | 855        | 78             | 27       | 3        | 963              | 522                    | 1,485             | 426     | 1,338 | 2,823                  |
|        | 8,701-9,900   | 11,100         | 9,900          | 27,470         | 244        | 22       | 266        | 855        | 78             | 27       | 3        | 963              | 594                    | 1,557             | 426     | 1,338 | 2,895                  |
|        | 9,901-11,100  | 11,100         | 11,100         | 27,470         | 244        | 22       | 266        | 855        | 78             | 27       | 3        | 963              | 666                    | 1,629             | 426     | 1,338 | 2,967                  |
|        | 11,101-12,540 | 12,540         | 12,540         | 27,470         | 276        | 25       | 301        | 966        | 88             | 27       | 4        | 1,085            | 752                    | 1,837             | 426     | 1,338 | 3,175                  |
|        | 12,541-13,500 | 13,500         | 13,500         | 27,470         | 297        | 27       | 324        | 1,040      | 95             | 27       | 4        | 1,166            | 810                    | 1,976             | 426     | 1,338 | 3,314                  |
|        | 13,501-15,840 | 15,840         | 15,840         | 27,470         | 348        | 32       | 380        | 1,220      | 111            | 27       | 4        | 1,362            | 950                    | 2,312             | 426     | 1,338 | 3,650                  |
|        | 15,841-16,500 | 16,500         | 16,500         | 27,470         | 363        | 33       | 396        | 1,271      | 116            | 27       | 5        | 1,419            | 990                    | 2,409             | 426     | 1,338 | 3,747                  |
|        | 16,501-17,280 | 17,280         | 17,280         | 27,470         | 380        | 35       | 415        | 1,331      | 121            | 27       | 5        | 1,484            | 1,037                  | 2,521             | 426     | 1,338 | 3,859                  |
|        | 17,281-17,880 | 17,880         | 17,880         | 27,470         | 393        | 36       | 429        | 1,377      | 125            | 27       | 5        | 1,534            | 1,073                  | 2,607             | 426     | 1,338 | 3,945                  |
|        | 17,881-19,047 | 19,047         | 19,047         | 27,470         | 419        | 38       | 457        | 1,467      | 133            | 27       | 5        | 1,632            | 1,143                  | 2,775             | 426     | 1,338 | 4,113                  |
|        | 19,048-20,008 | 20,008         | 20,008         | 27,470         | 440        | 40       | 480        | 1,541      | 140            | 27       | 6        | 1,714            | 1,200                  | 2,914             | 426     | 1,338 | 4,252                  |
|        | 20,009-21,009 | 21,009         | 21,009         | 27,470         | 462        | 42       | 504        | 1,618      | 147            | 27       | 6        | 1,798            | 1,261                  | 3,059             | 426     | 1,338 | 4,397                  |
|        | 21,010-22,000 | 22,000         | 22,000         | 27,470         | 484        | 44       | 528        | 1,694      | 154            | 27       | 6        | 1,881            | 1,320                  | 3,201             | 426     | 1,338 | 4,539                  |
|        | 22,001-23,100 | 23,100         | 23,100         | 27,470         | 508        | 46       | 554        | 1,779      | 162            | 27       | 6        | 1,974            | 1,386                  | 3,360             | 426     | 1,338 | 4,698                  |
|        | 23,101-24,000 | 24,000         | 24,000         | 27,470         | 528        | 48       | 576        | 1,848      | 168            | 27       | 6        | 2,049            | 1,440                  | 3,489             | 426     | 1,338 | 4,827                  |
|        | 24,001-25,250 | 25,250         | 25,250         | 27,470         | 556        | 51       | 607        | 1,944      | 177            | 27       | 7        | 2,155            | 1,515                  | 3,670             | 426     | 1,338 | 5,008                  |
|        | 25,251-26,400 | 26,400         | 26,400         | 27,470         | 581        | 53       | 634        | 2,033      | 185            | 27       | 7        | 2,252            | 1,584                  | 3,836             | 426     | 1,338 | 5,174                  |
| 第 1 級  | 26,401-27,470 | 27,470         | 27,470         | 27,470         | 604        | 55       | 659        | 2,115      | 192            | 27       | 7        | 2,341            | 1,648                  | 3,989             | 426     | 1,338 | 5,327                  |
| 第 2 級  | 27,471-27,600 | 27,600         | 27,600         | 27,600         | 607        | 55       | 662        | 2,125      | 193            | 28       | 7        | 2,353            | 1,656                  | 4,009             | 428     | 1,344 | 5,353                  |
| 第 2 級  | 27,601-28,800 | 28,800         | 28,800         | 28,800         | 634        | 58       | 692        | 2,218      | 202            | 29       | 8        | 2,457            | 1,728                  | 4,185             | 447     | 1,403 | 5,588                  |
| 第 3 級  | 28,801-30,300 | 30,300         | 30,300         | 30,300         | 667        | 61       | 728        | 2,333      | 212            | 30       | 8        | 2,583            | 1,818                  | 4,401             | 470     | 1,476 | 5,877                  |
| 第 4 級  | 30,301-31,800 | 31,800         | 31,800         | 31,800         | 700        | 64       | 764        | 2,449      | 223            | 32       | 8        | 2,712            | 1,908                  | 4,620             | 493     | 1,549 | 6,169                  |
| 第 5 級  | 31,801-33,300 | 33,300         | 33,300         | 33,300         | 733        | 67       | 800        | 2,564      | 233            | 33       | 9        | 2,839            | 1,998                  | 4,837             | 516     | 1,622 | 6,459                  |
| 第 6 級  | 33,301-34,800 | 34,800         | 34,800         | 34,800         | 766        | 70       | 836        | 2,680      | 244            | 35       | 9        | 2,968            | 2,088                  | 5,056             | 540     | 1,695 | 6,751                  |
| 第 7 級  | 34,801-36,300 | 36,300         | 36,300         | 36,300         | 799        | 73       | 872        | 2,795      | 254            | 36       | 10       | 3,095            | 2,178                  | 5,273             | 563     | 1,768 | 7,041                  |
| 第 8 級  | 36,301-38,200 | 38,200         | 38,200         | 38,200         | 840        | 76       | 916        | 2,941      | 267            | 38       | 10       | 3,256            | 2,292                  | 5,548             | 592     | 1,860 | 7,408                  |
| 第 9 級  | 38,201-40,100 | 40,100         | 40,100         | 40,100         | 882        | 80       | 962        | 3,088      | 281            | 40       | 11       | 3,420            | 2,406                  | 5,826             | 622     | 1,953 | 7,779                  |
| 第 10 級 | 40,101-42,000 | 42,000         | 42,000         | 42,000         | 924        | 84       | 1,008      | 3,234      | 294            | 42       | 11       | 3,581            | 2,520                  | 6,101             | 651     | 2,045 | 8,146                  |
| 第 11 級 | 42,001-43,900 | 43,900         | 43,900         | 43,900         | 966        | 88       | 1,054      | 3,380      | 307            | 44       | 11       | 3,742            | 2,634                  | 6,376             | 681     | 2,138 | 8,514                  |
| 第 12 級 | 43,901-45,800 | 45,800         | 45,800         | 45,800         | 1,008      | 92       | 1,100      | 3,527      | 321            | 46       | 12       | 3,906            | 2,748                  | 6,654             | 710     | 2,231 | 8,885                  |
| 第 13 級 | 45,801-48,200 | 45,800         | 48,200         | 48,200         | 1,008      | 92       | 1,100      | 3,527      | 321            | 48       | 12       | 3,908            | 2,892                  | 6,800             | 748     | 2,347 | 9,147                  |
| 第 14 級 | 48,201-50,600 | 45,800         | 50,600         | 50,600         | 1,008      | 92       | 1,100      | 3,527      | 321            | 51       | 12       | 3,911            | 3,036                  | 6,947             | 785     | 2,464 | 9,411                  |
| 第 15 級 | 50,601-53,000 | 45,800         | 53,000         | 53,000         | 1,008      | 92       | 1,100      | 3,527      | 321            | 53       | 12       | 3,913            | 3,180                  | 7,093             | 822     | 2,581 | 9,674                  |
| 第 16 級 | 53,001-55,400 | 45,800         | 55,400         | 55,400         | 1,008      | 92       | 1,100      | 3,527      | 321            | 55       | 12       | 3,915            | 3,324                  | 7,239             | 859     | 2,698 | 9,937                  |
| 第 17 級 | 55,401-57,800 | 45,800         | 57,800         | 57,800         | 1,008      | 92       | 1,100      | 3,527      | 321            | 58       | 12       | 3,918            | 3,468                  | 7,386             | 896     | 2,815 | 10,201                 |
| 第 18 級 | 57,801-60,800 | 45,800         | 60,800         | 60,800         | 1,008      | 92       | 1,100      | 3,527      | 321            | 61       | 12       | 3,921            | 3,648                  | 7,569             | 943     | 2,961 | 10,530                 |
| 第 19 級 | 60,801-63,800 | 45,800         | 63,800         | 63,800         | 1,008      | 92       | 1,100      | 3,527      | 321            | 64       | 12       | 3,924            | 3,828                  | 7,752             | 990     | 3,107 | 10,859                 |
| 第 20 級 | 63,801-66,800 | 45,800         | 66,800         | 66,800         | 1,008      | 92       | 1,100      | 3,527      | 321            | 67       | 12       | 3,927            | 4,008                  | 7,935             | 1,036   | 3,253 | 11,188                 |
| 第 21 級 | 66,801-69,800 | 45,800         | 69,800         | 69,800         | 1,008      | 92       | 1,100      | 3,527      | 321            | 70       | 12       | 3,930            | 4,188                  | 8,118             | 1,083   | 3,399 | 11,517                 |
| 第 22 級 | 69,801-72,800 | 45,800         | 72,800         | 72,800         | 1,008      | 92       | 1,100      | 3,527      | 321            | 73       | 12       | 3,933            | 4,368                  | 8,301             | 1,129   | 3,545 | 11,846                 |
| 第 23 級 | 72,801-76,500 | 45,800         | 76,500         | 76,500         | 1,008      | 92       | 1,100      | 3,527      | 321            | 77       | 12       | 3,937            | 4,590                  | 8,527             | 1,187   | 3,726 | 12,253                 |
| 第 24 級 | 76,501-80,200 | 45,800         | 80,200         | 80,200         | 1,008      | 92       | 1,100      | 3,527      | 321            | 80       | 12       | 3,940            | 4,812                  | 8,752             | 1,244   | 3,906 | 12,658                 |
| 第 25 級 | 80,201-83,900 | 45,800         | 83,900         | 83,900         | 1,008      | 92       | 1,100      | 3,527      | 321            | 84       | 12       | 3,944            | 5,034                  | 8,978             | 1,301   | 4,086 | 13,064                 |
| 第 26 級 | 83,901-87,600 | 45,800         | 87,600         | 87,600         | 1,008      | 92       | 1,100      | 3,527      | 321            | 88       | 12       | 3,948            | 5,256                  | 9,204             | 1,359   | 4,266 | 13,470                 |

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、永久居留之外籍人士。

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】

1、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11%×20%；就業保險費＝勞保投保金額×就業保險費率1%×20%

2、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11%×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）

3、勞退單位負擔：勞退投保金額×6%

4、健保個人負擔＝健保投保金額×5.17%×30% （1+眷屬人數）

5、健保單位負擔＝健保投保金額×5.17%×60%×(1+0.57) （0.57為平均眷口數）