

國立聯合大學勞、健保每月個人與單位負擔費用對照表【自113年1月1日起適用】

- 1、勞保個人負擔＝(投保薪資×普通事故保險費率11%×個人負擔比例20%)+(投保薪資×就業保險費率1%×個人負擔比例20%)
- 2、勞保單位負擔普通事故保險費＝投保薪資×普通保險費率11%×70%
- 勞保單位負擔就業保險費＝投保薪資×就業保險費率1%×70%
- 勞保單位負擔職業災害保險費＝投保薪資×0.11%
- 工資墊償基金提繳單位負擔＝投保薪資×0.025%
- 3、健保個人負擔＝投保薪資×5.17%×30%× (1+眷屬人數)

| 每月勞保費用  |          |         |       |         |         |       |      |            |       | 4、健保單位負擔＝投保薪資×5.17%×60%×(1+0.56) |                     |         |         |
|---|----------|---------|-------|---------|---------|-------|------|------------|-------|----------------------------------|---------------------|---------|---------|
| 月薪總額  | 投保金額     | 個人負擔    |       |         | 學校負擔    |       |      |            |       | 月薪總額                             | 投保金額                | 每月健保費用  |         |
|   |          | 普通事故保險費 | 就業保險費 | 個人負擔合計  | 普通事故保險費 | 就業保險費 | 職業災害 | 學校計畫負擔勞保合計 | 工資墊償金 |                                  |                     | 個人負擔    | 學校負擔    |
| 11100以下   | \$11,100 | \$244   | \$22  | \$266   | \$855   | \$78  | \$30 | \$963      | \$3   |                                  |                     |         |         |
| 11101 - 12540   | \$12,540 | \$276   | \$25  | \$301   | \$966   | \$88  | \$30 | \$1,084    | \$3   |                                  |                     |         |         |
| 12541 - 13500   | \$13,500 | \$297   | \$27  | \$324   | \$1,040 | \$95  | \$30 | \$1,165    | \$3   |                                  |                     |         |         |
| 13501 - 15840   | \$15,840 | \$348   | \$32  | \$380   | \$1,220 | \$111 | \$30 | \$1,361    | \$4   |                                  |                     |         |         |
| 15841 - 16500   | \$16,500 | \$363   | \$33  | \$396   | \$1,271 | \$116 | \$30 | \$1,417    | \$4   |                                  |                     |         |         |
| 16501 - 17280   | \$17,280 | \$380   | \$35  | \$415   | \$1,331 | \$121 | \$30 | \$1,482    | \$4   |                                  |                     |         |         |
| 17281 - 17880   | \$17,880 | \$393   | \$36  | \$429   | \$1,377 | \$125 | \$30 | \$1,532    | \$4   |                                  |                     |         |         |
| 17881 - 19047   | \$19,047 | \$419   | \$38  | \$457   | \$1,467 | \$133 | \$30 | \$1,630    | \$5   |                                  |                     |         |         |
| 19048 - 20008   | \$20,008 | \$440   | \$40  | \$480   | \$1,541 | \$140 | \$30 | \$1,711    | \$5   |                                  |                     |         |         |
| 20009 - 21009   | \$21,009 | \$462   | \$42  | \$504   | \$1,618 | \$147 | \$30 | \$1,795    | \$5   |                                  |                     |         |         |
| 20010 - 22000   | \$22,000 | \$484   | \$44  | \$528   | \$1,694 | \$154 | \$30 | \$1,878    | \$6   |                                  |                     |         |         |
| 22001 - 23100   | \$23,100 | \$508   | \$46  | \$554   | \$1,779 | \$162 | \$30 | \$1,971    | \$6   |                                  |                     |         |         |
| 23100 - 24000   | \$24,000 | \$528   | \$48  | \$576   | \$1,848 | \$168 | \$30 | \$2,046    | \$6   |                                  |                     |         |         |
| 24001 - 25250   | \$25,250 | \$556   | \$51  | \$607   | \$1,944 | \$177 | \$30 | \$2,151    | \$6   |                                  |                     |         |         |
| 25251 - 27470   | \$27,470 | \$604   | \$55  | \$659   | \$2,115 | \$192 | \$30 | \$2,337    | \$7   | 27470以下                          | \$27,470            | \$426   | \$1,329 |
| 27471 - 27600   | \$27,600 | \$607   | \$55  | \$662   | \$2,125 | \$193 | \$30 | \$2,348    | \$7   | 27471-27600                      | \$27,600            | \$428   | \$1,336 |
| 27601 - 28800   | \$28,800 | \$634   | \$58  | \$692   | \$2,218 | \$202 | \$32 | \$2,452    | \$7   | 27601-28800                      | \$28,800            | \$447   | \$1,394 |
| 28801 - 30300   | \$30,300 | \$667   | \$61  | \$728   | \$2,333 | \$212 | \$33 | \$2,578    | \$8   | 28801-30300                      | \$30,300            | \$470   | \$1,466 |
| 30301 - 31800   | \$31,800 | \$700   | \$64  | \$764   | \$2,449 | \$223 | \$35 | \$2,707    | \$8   | 30301-31800                      | \$31,800            | \$493   | \$1,539 |
| 31801 - 33300   | \$33,300 | \$733   | \$67  | \$800   | \$2,564 | \$233 | \$37 | \$2,834    | \$8   | 31801-33300                      | \$33,300            | \$516   | \$1,611 |
| 33301 - 34800   | \$34,800 | \$766   | \$70  | \$836   | \$2,680 | \$244 | \$38 | \$2,962    | \$9   | 33301-34800                      | \$34,800            | \$540   | \$1,684 |
| 34801 - 36300   | \$36,300 | \$799   | \$73  | \$872   | \$2,795 | \$254 | \$40 | \$3,089    | \$9   | 34801-36300                      | \$36,300            | \$563   | \$1,757 |
| 36301 - 38200   | \$38,200 | \$840   | \$76  | \$916   | \$2,941 | \$267 | \$42 | \$3,250    | \$10  | 36301-38200                      | \$38,200            | \$592   | \$1,849 |
| 38201 - 40100   | \$40,100 | \$882   | \$80  | \$962   | \$3,088 | \$281 | \$44 | \$3,413    | \$10  | 38201-40100                      | \$40,100            | \$622   | \$1,940 |
| 40101 - 42000   | \$42,000 | \$924   | \$84  | \$1,008 | \$3,234 | \$294 | \$46 | \$3,574    | \$11  | 40101-42000                      | \$42,000            | \$651   | \$2,032 |
| 42001 - 43900   | \$43,900 | \$966   | \$88  | \$1,054 | \$3,380 | \$307 | \$48 | \$3,735    | \$11  | 42001-43900                      | \$43,900            | \$681   | \$2,124 |
| 43901 - 45800   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$50 | \$3,898    | \$11  | 43901-45800                      | \$45,800            | \$710   | \$2,216 |
| 45801 - 48200   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$53 | \$3,901    | \$11  | 45801-48200                      | \$48,200            | \$748   | \$2,332 |
| 48201 - 50600   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$56 | \$3,904    | \$11  | 48201-50600                      | \$50,600            | \$785   | \$2,449 |
| 50601 - 53000   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$58 | \$3,906    | \$11  | 50601-53000                      | \$53,000            | \$822   | \$2,565 |
| 53001 - 55400   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$61 | \$3,909    | \$11  | 53001-55400                      | \$55,400            | \$859   | \$2,681 |
| 55401 - 57800   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$64 | \$3,912    | \$11  | 55401-57800                      | \$57,800            | \$896   | \$2,797 |
| 57801 - 60800   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$67 | \$3,915    | \$11  | 57801-60800                      | \$60,800            | \$943   | \$2,942 |
| 60801 - 63800   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$70 | \$3,918    | \$11  | 60801-63800                      | \$63,800            | \$990   | \$3,087 |
| 63801 - 66800   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$73 | \$3,921    | \$11  | 63801-66800                      | \$66,800            | \$1,036 | \$3,233 |
| 66801 - 69800   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$77 | \$3,925    | \$11  | 66801-69800                      | \$69,800            | \$1,083 | \$3,378 |
| 69801 - 72800   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$80 | \$3,928    | \$11  | 69801-72800                      | \$72,800            | \$1,129 | \$3,523 |
| 72801 - 76500   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$80 | \$3,928    | \$11  | 72801-76500                      | \$76,500            | \$1,187 | \$3,702 |
| 76501 - 80200   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$80 | \$3,928    | \$11  | 76501-80200                      | \$80,200            | \$1,244 | \$3,881 |
| 80200 - 83900   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$80 | \$3,928    | \$11  | 80200-83900                      | \$83,900            | \$1,301 | \$4,060 |
| 83901以上   | \$45,800 | \$1,008 | \$92  | \$1,100 | \$3,527 | \$321 | \$80 | \$3,928    | \$11  | 83901-87600                      | \$87,600            | \$1,359 | \$4,239 |
| 註1：自113年1月1日起，勞保投保金額第一級為27470元；健保投保投保金額第一級為27470元<br>註2：勞保單位負擔職業災害保險費＝投保薪資×0.11%(113.1.1調整)<br>註3：年滿六十五歲或已領取老年給付者，不保就業保險費，僅保職災並應提撥勞退休金。<br>健保單位負擔部份＝投保薪資×5.17%×60%×(1+0.61)。(110.1.1調整費率為5.17)<br>(平均眷口數113.1.1起調整為0.56)<br>健保個人負擔部份＝投保薪資×5.17%×60%×(1+眷屬人數)。(110.1.1調整費率為5.17)<br>註4：1.勞保單位負擔普通事故保險費＝投保薪資×普通保險費率10.5%×70%<br>2.勞保單位負擔就業保險費＝投保薪資×就業保險費率1%×70%<br>普通事故費率11% 就業保險費率1% |          |         |       |         |         |       |      |            |       | 87601-92100                      | \$92,100            | \$1,428 | \$4,457 |
|   |          |         |       |         |         |       |      |            |       | 92101-96600                      | \$96,600            | \$1,498 | \$4,675 |
|   |          |         |       |         |         |       |      |            |       | 96601-101100                     | \$101,100           | \$1,568 | \$4,892 |
|   |          |         |       |         |         |       |      |            |       | 101101-105600                    | \$105,600           | \$1,638 | \$5,110 |
|   |          |         |       |         |         |       |      |            |       | 105601-110100                    | \$110,100           | \$1,708 | \$5,328 |
|   |          |         |       |         |         |       |      |            |       | 110101-115500                    | \$115,500           | \$1,791 | \$5,589 |
|   |          |         |       |         |         |       |      |            |       | 115501-120900                    | \$120,900           | \$1,875 | \$5,850 |
|   |          |         |       |         |         |       |      |            |       | 120901-126300                    | \$126,300           | \$1,959 | \$6,112 |
|   |          |         |       |         |         |       |      |            |       | 126301以上                         | 比照全民健康保險保險費負擔金額表(三) |         |         |