

勞工保險普通事故保險費被保險人與投保單位分擔金額表(自88年1月1日起適用)

單位：新台幣元

投保薪資 投保日數	職訓機構受訓者及童工適用																											
	第1級		第2級		第3級		第4級		第5級		第6級		第7級		第8級		第9級		第10級									
	11,100	12,300	13,500	15,840	16,500	17,400	18,300	19,200	20,100	21,000	21,900	22,800	24,000															
	勞	工	單	位	勞	工	單	位	勞	工	單	位	勞	工	單	位	勞	工	單	位	勞	工	單	位	勞	工	單	位
1	4.8	16.8	5.3	18.7	5.9	20.5	6.9	24.0	7.2	25.0	7.5	26.4	7.9	27.8	8.3	29.1	8.7	30.5	9.1	31.9	9.5	33.2	9.9	34.6	10.4	36.4		
2	9.6	33.7	10.7	37.3	11.7	41.0	13.7	48.0	14.3	50.1	15.1	52.8	15.9	55.5	16.6	58.2	17.4	61.0	18.2	63.7	19.0	66.4	19.8	69.2	20.8	72.8		
3	14.4	50.5	16.0	56.0	17.6	61.4	20.6	72.1	21.5	75.1	22.6	79.2	23.8	83.3	25.0	87.4	26.1	91.5	27.3	95.6	28.5	99.6	29.6	103.7	31.2	109.2		
4	19.2	67.3	21.3	74.6	23.4	81.9	27.5	96.1	28.6	100.1	30.2	105.6	31.7	111.0	33.3	116.5	34.8	121.9	36.4	127.4	38.0	132.9	39.5	138.3	41.6	145.6		
5	24.1	84.2	26.7	93.3	29.3	102.4	34.3	120.1	35.8	125.1	37.7	132.0	39.7	138.8	41.6	145.6	43.6	152.4	45.5	159.3	47.5	166.1	49.4	172.9	52.0	182.0		
6	28.9	101.0	32.0	111.9	35.1	122.9	41.2	144.1	42.9	150.2	45.2	158.3	47.6	166.5	49.9	174.7	52.3	182.9	54.6	191.1	56.9	199.3	59.3	207.5	62.4	218.4		
7	33.7	117.8	37.3	130.6	41.0	143.3	48.0	168.2	50.1	175.2	52.8	184.7	55.5	194.3	58.2	203.8	61.0	213.4	63.7	223.0	66.4	232.5	69.2	242.1	72.8	254.8		
8	38.5	134.7	42.6	149.2	46.8	163.8	54.9	192.2	57.2	200.2	60.3	211.1	63.4	222.0	66.6	233.0	69.7	243.9	72.8	254.8	75.9	265.7	79.0	276.6	83.2	291.2		
9	43.3	151.5	48.0	167.9	52.7	184.3	61.8	216.2	64.4	225.2	67.9	237.5	71.4	249.8	74.9	262.1	78.4	274.4	81.9	286.7	85.4	298.9	88.9	311.2	93.6	327.6		
10	48.1	168.4	53.3	186.6	58.5	204.8	68.6	240.2	71.5	250.3	75.4	263.9	79.3	277.6	83.2	291.2	87.1	304.9	91.0	318.5	94.9	332.2	98.8	345.8	104.0	364.0		
11	52.9	185.2	58.6	205.2	64.4	225.2	75.5	264.3	78.7	275.3	82.9	290.3	87.2	305.3	91.5	320.3	95.8	335.3	100.1	350.4	104.4	365.4	108.7	380.4	114.4	400.4		
12	57.7	202.0	64.0	223.9	70.2	245.7	82.4	288.3	85.8	300.3	90.5	316.7	95.2	333.1	99.8	349.4	104.5	365.8	109.2	382.2	113.9	398.6	118.6	415.0	124.8	436.8		
13	62.5	218.9	69.3	242.5	76.1	266.2	89.2	312.3	93.0	325.3	98.0	343.1	103.1	360.8	108.2	378.6	113.2	396.3	118.3	414.1	123.4	431.8	128.4	449.5	135.2	473.2		
14	67.3	235.7	74.6	261.2	81.9	286.7	96.1	336.3	100.1	350.4	105.6	369.5	111.0	388.6	116.5	407.7	121.9	426.8	127.4	445.9	132.9	465.0	138.3	484.1	145.6	509.6		
15	72.2	252.5	80.0	279.8	87.8	307.1	103.0	360.4	107.3	375.4	113.1	395.9	119.0	416.3	124.8	436.8	130.7	457.3	136.5	477.8	142.4	498.2	148.2	518.7	156.0	546.0		
16	77.0	269.4	85.3	298.5	93.6	327.6	109.8	384.4	114.4	400.4	120.6	422.2	126.9	444.1	133.1	465.9	139.4	487.8	145.6	509.6	151.8	531.4	158.1	553.3	166.4	582.4		
17	81.8	286.2	90.6	317.1	99.5	348.1	116.7	408.4	121.6	425.4	128.2	448.6	134.8	471.8	141.4	495.0	148.1	518.2	154.7	541.5	161.3	564.7	168.0	587.9	176.8	618.8		
18	86.6	303.0	95.9	335.8	105.3	368.6	123.6	432.4	128.7	450.5	135.7	475.0	142.7	499.6	149.8	524.2	156.8	548.7	163.8	573.3	170.8	597.9	177.8	622.4	187.2	655.2		
19	91.4	319.9	101.3	354.4	111.2	389.0	130.4	456.5	135.9	475.5	143.3	501.4	150.7	527.3	158.1	553.3	165.5	579.2	172.9	605.2	180.3	631.1	187.7	657.0	197.6	691.6		
20	96.2	336.7	106.6	373.1	117.0	409.5	137.3	480.5	143.0	500.5	150.8	527.8	158.6	555.1	166.4	582.4	174.2	609.7	182.0	637.0	189.8	664.3	197.6	691.6	208.0	728.0		
21	101.0	353.5	111.9	391.8	122.9	430.0	144.1	504.5	150.2	525.5	158.3	554.2	166.5	582.9	174.7	611.5	182.9	640.2	191.1	668.9	199.3	697.5	207.5	726.2	218.4	764.4		
22	105.8	370.4	117.3	410.4	128.7	450.5	151.0	528.5	157.3	550.6	165.9	580.6	174.5	610.6	183.0	640.6	191.6	670.7	200.2	700.7	208.8	730.7	217.4	760.8	228.8	800.8		
23	110.6	387.2	122.6	429.1	134.6	470.9	157.9	552.6	164.5	575.6	173.4	607.0	182.4	638.4	191.4	669.8	200.3	701.2	209.3	732.6	218.3	763.9	227.2	795.3	239.2	837.2		
24	115.4	404.0	127.9	447.7	140.4	491.4	164.7	576.6	171.6	600.6	181.0	633.4	190.3	666.1	199.7	698.9	209.0	731.6	218.4	747.4	227.8	797.2	237.1	829.9	249.6	873.6		
25	120.3	420.9	133.3	466.4	146.3	511.9	171.6	600.6	178.8	625.6	188.5	659.8	198.3	693.9	208.0	728.0	217.8	762.1	227.5	796.3	237.3	830.4	247.0	864.5	260.0	910.0		
26	125.1	437.7	138.6	485.0	152.1	532.4	178.5	624.6	185.9	650.7	196.0	686.1	206.2	721.6	216.3	757.1	226.5	792.6	236.6	828.1	246.7	863.6	256.9	899.1	270.4	946.4		
27	129.9	454.5	143.9	503.7	158.0	552.8	185.3	648.6	193.1	675.7	203.6	712.5	214.1	749.4	224.6	786.2	235.2	823.1	245.7	860.0	256.2	896.8	266.8	933.7	280.8	982.8		
28	134.7	471.4	149.2	522.3	163.8	573.3	192.2	672.7	200.2	700.7	211.1	738.9	222.0	777.1	233.0	815.4	243.9	853.6	254.8	891.8	265.7	930.0	276.6	968.2	291.2	1,019.2		
29	139.5	488.2	154.6	541.0	169.7	593.8	199.1	696.7	207.4	725.7	218.7	765.3	230.0	804.9	241.3	844.5	252.6	884.1	263.9	923.7	275.2	963.2	286.5	1,002.8	301.6	1,055.6		
30	144.3	505.1	159.9	559.7	175.5	614.3	205.9	720.7	214.5	750.8	226.2	791.7	237.9	832.7	249.6	873.6	261.3	914.6	273.0	955.5	284.7	996.5	296.4	1,037.4	312.0	1,092.0		

投保薪資 投保日數	第 11 級		第 12 級		第 13 級		第 14 級		第 15 級		第 16 級		第 17 級		第 18 級		第 19 級		第 20 級		第 21 級		第 22 級					
	25,200		26,400		27,600		28,800		30,300		31,800		33,300		34,800		36,300		38,200		40,100		42,000					
	勞	工	單	位	勞	工	單	位	勞	工	單	位	勞	工	單	位	勞	工	單	位	勞	工	單	位	勞	工	單	位
1	10.9	38.2	11.4	40.0	12.0	41.9	12.5	43.7	13.1	46.0	13.8	48.2	14.4	50.5	15.1	52.8	15.7	55.1	16.6	57.9	17.4	60.8	18.2	63.7				
2	21.8	76.4	22.9	80.1	23.9	83.7	25.0	87.4	26.3	91.9	27.6	96.5	28.9	101.0	30.2	105.6	31.5	110.1	33.1	115.9	34.8	121.6	36.4	127.4				
3	32.8	114.7	34.3	120.1	35.9	125.6	37.4	131.0	39.4	137.9	41.3	144.7	43.3	151.5	45.2	158.3	47.2	165.2	49.7	173.8	52.1	182.5	54.6	191.1				
4	43.7	152.9	45.8	160.2	47.8	167.4	49.9	174.7	52.5	183.8	55.1	192.9	57.7	202.0	60.3	211.1	62.9	220.2	66.2	231.7	69.5	243.3	72.8	254.8				
5	54.6	191.1	57.2	200.2	59.8	209.3	62.4	218.4	65.7	229.8	68.9	241.2	72.2	252.5	75.4	263.9	78.7	275.3	82.8	289.7	86.9	304.1	91.0	318.5				
6	65.5	229.3	68.6	240.2	71.8	251.2	74.9	262.1	78.8	275.7	82.7	289.4	86.6	303.0	90.5	316.7	94.4	330.3	99.3	347.6	104.3	364.9	109.2	382.2				
7	76.4	267.5	80.1	280.3	83.7	293.0	87.4	305.8	91.9	321.7	96.5	337.6	101.0	353.5	105.6	369.5	110.1	385.4	115.9	405.6	121.6	425.7	127.4	445.9				
8	87.4	305.8	91.5	320.3	95.7	334.9	99.8	349.4	105.0	367.6	110.2	385.8	115.4	404.0	120.6	422.2	125.8	440.4	132.4	463.5	139.0	486.5	145.6	509.6				
9	98.3	344.0	103.0	360.4	107.6	376.7	112.3	393.1	118.2	413.6	124.0	434.1	129.9	454.5	135.7	475.0	141.6	495.5	149.0	521.4	156.4	547.4	163.8	573.3				
10	109.2	382.2	114.4	400.4	119.6	418.6	124.8	436.8	131.3	459.6	137.8	482.3	144.3	505.1	150.8	527.8	157.3	550.6	165.5	579.4	173.8	608.2	182.0	637.0				
11	120.1	420.4	125.8	440.4	131.6	460.5	137.3	480.5	144.4	505.5	151.6	530.5	158.7	555.6	165.9	580.6	173.0	605.6	182.1	637.3	191.1	669.0	200.2	700.7				
12	131.0	458.6	137.3	480.5	143.5	502.3	149.8	524.2	157.6	551.5	165.4	578.8	173.2	606.1	181.0	633.4	188.8	660.7	198.6	695.2	208.5	729.8	218.4	764.4				
13	142.0	496.9	148.7	520.5	155.5	544.2	162.2	567.8	170.7	597.4	179.1	627.0	187.6	656.6	196.0	686.1	204.5	715.7	215.2	753.2	225.9	790.6	236.6	828.1				
14	152.9	535.1	160.2	560.6	167.4	586.0	174.7	611.5	183.8	643.4	192.9	675.2	202.0	707.1	211.1	738.9	220.2	770.8	231.7	811.1	243.3	851.5	254.8	891.8				
15	163.8	573.3	171.6	600.6	179.4	627.9	187.2	655.2	197.0	689.3	206.7	723.5	216.5	757.6	226.2	791.7	236.0	825.8	248.3	869.1	260.7	912.3	273.0	955.5				
16	174.7	611.5	183.0	640.6	191.4	669.8	199.7	698.9	210.1	735.3	220.5	771.7	230.9	808.1	241.3	844.5	251.7	880.9	264.9	927.0	278.0	973.1	291.2	1,019.2				
17	185.6	649.7	194.5	680.7	203.3	711.6	212.2	742.6	223.2	781.2	234.3	819.9	245.3	858.6	256.4	897.3	267.4	935.9	281.4	984.9	295.4	1,033.9	309.4	1,082.9				
18	196.6	688.0	205.9	720.7	215.3	753.5	224.6	786.2	236.3	827.2	248.0	868.1	259.7	909.1	271.4	950.0	283.1	991.0	298.0	1,042.9	312.8	1,094.7	327.6	1,146.6				
19	207.5	726.2	217.4	760.8	227.2	795.3	237.1	829.9	249.5	873.1	261.8	916.4	274.2	959.6	286.5	1,002.8	298.9	1,046.0	314.5	1,100.8	330.2	1,155.5	345.8	1,210.3				
20	218.4	764.4	228.8	800.8	239.2	837.2	249.6	873.6	262.6	919.1	275.6	964.6	288.6	1,010.1	301.6	1,055.6	314.6	1,101.1	331.1	1,158.7	347.5	1,216.4	364.0	1,274.0				
21	229.3	802.6	240.2	840.8	251.2	879.1	262.1	917.3	275.7	965.1	289.4	1,012.8	303.0	1,060.6	316.7	1,108.4	330.3	1,156.2	347.6	1,216.7	364.9	1,277.2	382.2	1,337.7				
22	240.2	840.8	251.7	880.9	263.1	920.9	274.6	961.0	288.9	1,011.0	303.2	1,061.1	317.5	1,111.1	331.8	1,161.2	346.1	1,211.2	364.2	1,274.6	382.3	1,338.0	400.4	1,401.4				
23	251.2	879.1	263.1	920.9	275.1	962.8	287.0	1,004.6	302.0	1,057.0	316.9	1,109.3	331.9	1,161.6	346.8	1,213.9	361.8	1,266.3	380.7	1,332.5	399.7	1,398.8	418.6	1,465.1				
24	262.1	917.3	274.6	961.0	287.0	1,004.6	299.5	1,048.3	315.1	1,102.9	330.7	1,157.5	346.3	1,212.1	361.9	1,266.7	377.5	1,321.3	397.3	1,390.5	417.0	1,459.6	436.8	1,528.8				
25	273.0	955.5	286.0	1,001.0	299.0	1,046.5	312.0	1,092.0	328.3	1,148.9	344.5	1,205.8	360.8	1,262.6	377.0	1,319.5	393.3	1,376.4	413.8	1,448.4	434.4	1,520.5	455.0	1,592.5				
26	283.9	993.7	297.4	1,041.0	311.0	1,088.4	324.5	1,135.7	341.4	1,194.8	358.3	1,254.0	375.2	1,313.1	392.1	1,372.3	409.0	1,431.4	430.4	1,506.4	451.8	1,581.3	473.2	1,656.2				
27	294.8	1,031.9	308.9	1,081.1	322.9	1,130.2	337.0	1,179.4	354.5	1,240.8	372.1	1,302.2	389.6	1,363.6	407.2	1,425.1	424.7	1,486.5	446.9	1,564.3	469.2	1,642.1	491.4	1,719.9				
28	305.8	1,070.2	320.3	1,121.1	334.9	1,172.1	349.4	1,223.0	367.6	1,286.7	385.8	1,350.4	404.0	1,414.1	422.2	1,477.8	440.4	1,541.5	463.5	1,622.2	486.5	1,702.9	509.6	1,783.6				
29	316.7	1,108.4	331.8	1,161.2	346.8	1,213.9	361.9	1,266.7	380.8	1,332.7	399.6	1,398.7	418.5	1,464.6	437.3	1,530.6	456.2	1,596.6	480.0	1,680.2	503.9	1,763.7	527.8	1,847.3				
30	327.6	1,146.6	343.2	1,201.2	358.8	1,255.8	374.4	1,310.4	393.9	1,378.7	413.4	1,446.9	432.9	1,515.2	452.4	1,583.4	471.9	1,651.7	496.6	1,738.1	521.3	1,824.6	546.0	1,911.0				