

就 業 保 險 保 險 費 被 保 險 人 與 投 保 單 位 分 擔 金 額 表 (自 105 年 5 月 1 日 起 適 用)

單位：新台幣元

| 投保薪資 投保日數 | 部分工時勞工適用 | | | | | | | | | | | | | | | | 第 1 級 | | 第 2 級 | | 第 3 級 | | 第 4 級 | | 第 5 級 | | 第 6 級 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------|----------|---|----|---|--------|---|----|---|--------|---|----|---|--------|---|-----|---|--------|---|-------|---|--------|---|-------|---|--------|---|-------|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|--|-----|--|
| | 11,100 | | | | 12,540 | | | | 13,500 | | | | 15,840 | | | | 16,500 | | | | 17,280 | | | | 17,880 | | | | 19,047 | | | | 20,008 | | | | 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 | 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 | 1 | | 3 | | 1 | | 3 | | 1 | | 3 | | 1 | | 4 | | 1 | | 4 | | 1 | | 4 | | 1 | | 5 | | 1 | | 5 | | 1 | | 5 | | 1 | | 5 | | 2 | | 5 | | 2 | | 6 | | | | | | | | | |
| 2 | 1 | | 5 | | 2 | | 6 | | 2 | | 6 | | 2 | | 7 | | 2 | | 8 | | 2 | | 8 | | 3 | | 9 | | 3 | | 9 | | 3 | | 10 | | 3 | | 10 | | 3 | | 11 | | 3 | | 11 | | | | | | | | | |
| 3 | 2 | | 8 | | 3 | | 9 | | 3 | | 9 | | 3 | | 11 | | 3 | | 12 | | 4 | | 13 | | 4 | | 14 | | 4 | | 14 | | 4 | | 15 | | 4 | | 15 | | 5 | | 16 | | 5 | | 17 | | | | | | | | | |
| 4 | 3 | | 10 | | 3 | | 12 | | 4 | | 13 | | 4 | | 15 | | 5 | | 16 | | 5 | | 17 | | 5 | | 18 | | 5 | | 19 | | 6 | | 20 | | 6 | | 20 | | 6 | | 21 | | 6 | | 22 | | | | | | | | | |
| 5 | 4 | | 13 | | 4 | | 15 | | 5 | | 16 | | 5 | | 18 | | 6 | | 19 | | 6 | | 20 | | 6 | | 21 | | 6 | | 22 | | 7 | | 23 | | 7 | | 23 | | 7 | | 25 | | 8 | | 27 | | 8 | | 28 | | | | | |
| 6 | 4 | | 16 | | 5 | | 18 | | 5 | | 19 | | 6 | | 22 | | 7 | | 23 | | 7 | | 24 | | 7 | | 25 | | 8 | | 27 | | 8 | | 28 | | 8 | | 28 | | 8 | | 29 | | 9 | | 31 | | 9 | | 32 | | 10 | | 34 | |
| 7 | 5 | | 18 | | 6 | | 20 | | 6 | | 22 | | 7 | | 26 | | 8 | | 27 | | 8 | | 28 | | 8 | | 29 | | 9 | | 31 | | 9 | | 33 | | 9 | | 33 | | 10 | | 34 | | 10 | | 36 | | 11 | | 37 | | 11 | | 39 | |
| 8 | 6 | | 21 | | 7 | | 23 | | 7 | | 25 | | 8 | | 30 | | 9 | | 31 | | 9 | | 32 | | 10 | | 33 | | 10 | | 36 | | 11 | | 37 | | 11 | | 38 | | 11 | | 39 | | 12 | | 41 | | 12 | | 43 | | 13 | | 45 | |
| 9 | 7 | | 23 | | 8 | | 26 | | 8 | | 28 | | 10 | | 33 | | 10 | | 35 | | 10 | | 36 | | 11 | | 38 | | 11 | | 40 | | 12 | | 42 | | 12 | | 42 | | 13 | | 44 | | 13 | | 46 | | 14 | | 48 | | 14 | | 50 | |
| 10 | 7 | | 26 | | 8 | | 29 | | 9 | | 32 | | 11 | | 37 | | 11 | | 39 | | 12 | | 40 | | 12 | | 42 | | 13 | | 44 | | 13 | | 47 | | 13 | | 47 | | 14 | | 49 | | 15 | | 51 | | 15 | | 53 | | 16 | | 56 | |
| 11 | 8 | | 28 | | 9 | | 32 | | 10 | | 35 | | 12 | | 41 | | 12 | | 42 | | 13 | | 44 | | 13 | | 46 | | 14 | | 49 | | 15 | | 51 | | 15 | | 52 | | 15 | | 54 | | 16 | | 56 | | 17 | | 59 | | 18 | | 62 | |
| 12 | 9 | | 31 | | 10 | | 35 | | 11 | | 38 | | 13 | | 44 | | 13 | | 46 | | 14 | | 48 | | 14 | | 50 | | 15 | | 53 | | 16 | | 56 | | 16 | | 56 | | 17 | | 59 | | 18 | | 61 | | 18 | | 64 | | 19 | | 67 | |
| 13 | 10 | | 34 | | 11 | | 38 | | 12 | | 41 | | 14 | | 48 | | 14 | | 50 | | 15 | | 52 | | 15 | | 54 | | 17 | | 58 | | 17 | | 61 | | 17 | | 61 | | 18 | | 64 | | 19 | | 66 | | 20 | | 69 | | 21 | | 73 | |
| 14 | 10 | | 36 | | 12 | | 41 | | 13 | | 44 | | 15 | | 52 | | 15 | | 54 | | 16 | | 56 | | 17 | | 58 | | 18 | | 62 | | 19 | | 65 | | 19 | | 66 | | 20 | | 69 | | 20 | | 72 | | 21 | | 74 | | 22 | | 78 | |
| 15 | 11 | | 39 | | 13 | | 44 | | 14 | | 47 | | 16 | | 55 | | 17 | | 58 | | 17 | | 60 | | 18 | | 63 | | 19 | | 67 | | 20 | | 70 | | 20 | | 70 | | 21 | | 74 | | 22 | | 77 | | 23 | | 80 | | 24 | | 84 | |
| 16 | 12 | | 41 | | 13 | | 47 | | 14 | | 50 | | 17 | | 59 | | 18 | | 62 | | 18 | | 65 | | 19 | | 67 | | 20 | | 71 | | 21 | | 75 | | 21 | | 75 | | 22 | | 78 | | 23 | | 82 | | 24 | | 85 | | 26 | | 90 | |
| 17 | 13 | | 44 | | 14 | | 50 | | 15 | | 54 | | 18 | | 63 | | 19 | | 65 | | 20 | | 69 | | 20 | | 71 | | 22 | | 76 | | 23 | | 79 | | 23 | | 80 | | 24 | | 83 | | 25 | | 87 | | 26 | | 90 | | 27 | | 95 | |
| 18 | 13 | | 47 | | 15 | | 53 | | 16 | | 57 | | 19 | | 67 | | 20 | | 69 | | 21 | | 73 | | 21 | | 75 | | 23 | | 80 | | 24 | | 84 | | 24 | | 84 | | 25 | | 88 | | 26 | | 92 | | 27 | | 96 | | 29 | | 101 | |
| 19 | 14 | | 49 | | 16 | | 56 | | 17 | | 60 | | 20 | | 70 | | 21 | | 73 | | 22 | | 77 | | 23 | | 79 | | 24 | | 84 | | 25 | | 89 | | 25 | | 89 | | 27 | | 93 | | 28 | | 97 | | 29 | | 101 | | 30 | | 106 | |
| 20 | 15 | | 52 | | 17 | | 59 | | 18 | | 63 | | 21 | | 74 | | 22 | | 77 | | 23 | | 81 | | 24 | | 83 | | 25 | | 89 | | 27 | | 93 | | 27 | | 94 | | 28 | | 98 | | 29 | | 102 | | 30 | | 106 | | 32 | | 112 | |
| 21 | 16 | | 54 | | 18 | | 61 | | 19 | | 66 | | 22 | | 78 | | 23 | | 81 | | 24 | | 85 | | 25 | | 88 | | 27 | | 93 | | 28 | | 98 | | 28 | | 98 | | 29 | | 103 | | 31 | | 107 | | 32 | | 112 | | 34 | | 118 | |
| 22 | 16 | | 57 | | 18 | | 64 | | 20 | | 69 | | 23 | | 81 | | 24 | | 85 | | 25 | | 89 | | 26 | | 92 | | 28 | | 98 | | 29 | | 103 | | 29 | | 103 | | 31 | | 108 | | 32 | | 112 | | 33 | | 117 | | 35 | | 123 | |
| 23 | 17 | | 60 | | 19 | | 67 | | 21 | | 72 | | 24 | | 85 | | 25 | | 89 | | 26 | | 93 | | 27 | | 96 | | 29 | | 102 | | 31 | | 107 | | 31 | | 108 | | 32 | | 113 | | 34 | | 118 | | 35 | | 122 | | 37 | | 129 | |
| 24 | 18 | | 62 | | 20 | | 70 | | 22 | | 76 | | 25 | | 89 | | 26 | | 92 | | 28 | | 97 | | 29 | | 100 | | 30 | | 107 | | 32 | | 112 | | 32 | | 113 | | 34 | | 118 | | 35 | | 123 | | 36 | | 128 | | 38 | | 134 | |
| 25 | 19 | | 65 | | 21 | | 73 | | 23 | | 79 | | 26 | | 92 | | 28 | | 96 | | 29 | | 101 | | 30 | | 104 | | 32 | | 111 | | 33 | | 117 | | 34 | | 117 | | 35 | | 123 | | 37 | | 128 | | 38 | | 133 | | 40 | | 140 | |
| 26 | 19 | | 67 | | 22 | | 76 | | 23 | | 82 | | 27 | | 96 | | 29 | | 100 | | 30 | | 105 | | 31 | | 108 | | 33 | | 116 | | 35 | | 121 | | 35 | | 122 | | 36 | | 127 | | 38 | | 133 | | 40 | | 138 | | 42 | | 146 | |
| 27 | 20 | | 70 | | 23 | | 79 | | 24 | | 85 | | 29 | | 100 | | 30 | | 104 | | 31 | | 109 | | 32 | | 113 | | 34 | | 120 | | 36 | | 126 | | 36 | | 127 | | 38 | | 132 | | 39 | | 138 | | 41 | | 144 | | 43 | | 151 | |
| 28 | 21 | | 73 | | 23 | | 82 | | 25 | | 88 | | 30 | | 103 | | 31 | | 108 | | 32 | | 113 | | 33 | | 117 | | 36 | | 124 | | 37 | | 131 | | 38 | | 131 | | 39 | | 137 | | 41 | | 143 | | 43 | | 149 | | 45 | | 157 | |
| 29 | 21 | | 75 | | 24 | | 85 | | 26 | | 91 | | 31 | | 107 | | 32 | | 112 | | 33 | | 117 | | 35 | | 121 | | 37 | | 129 | | 39 | | 135 | | 39 | | 136 | | 41 | | 142 | | 42 | | 148 | | 44 | | 154 | | 46 | | 162 | |
| 30 | 22 | | 78 | | 25 | | 88 | | 27 | | 95 | | 32 | | 111 | | 33 | | 116 | | 35 | | 121 | | 36 | | 125 | | 38 | | 133 | | 40 | | 140 | | 40 | | 141 | | 42 | | 147 | | 44 | | 153 | | 46 | | 160 | | 48 | | 168 | |

| 投保薪資 投保日數 | 第 7 級 | | | | 第 8 級 | | | | 第 9 級 | | | | 第 10 級 | | | | 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 | | | |
|--------------|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|---|-----|---|--------|--|-----|--|
| | 25,200 | | | | 26,400 | | | | 27,600 | | | | 28,800 | | | | 30,300 | | | | 31,800 | | | | 33,300 | | | | 34,800 | | | | 36,300 | | | | 38,200 | | | | 40,100 | | | | 42,000 | | | | 43,900 | | | | 45,800 | | | |
| | 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 | 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 | 2 | | 6 | | 2 | | 6 | | 2 | | 6 | | 2 | | 7 | | 2 | | 7 | | 2 | | 7 | | 2 | | 8 | | 2 | | 8 | | 2 | | 8 | | 3 | | 9 | | 3 | | 9 | | 3 | | 10 | | 3 | | 10 | | 3 | | 11 | |
| 2 | 3 | | 12 | | 4 | | 12 | | 4 | | 13 | | 4 | | 13 | | 4 | | 14 | | 4 | | 15 | | 4 | | 16 | | 5 | | 16 | | 5 | | 17 | | 5 | | 18 | | 5 | | 19 | | 6 | | 20 | | 6 | | 21 | | | | | |
| 3 | 5 | | 18 | | 5 | | 18 | | 6 | | 19 | | 6 | | 20 | | 6 | | 21 | | 6 | | 22 | | 7 | | 23 | | 7 | | 24 | | 7 | | 25 | | 8 | | 27 | | 8 | | 28 | | 8 | | 29 | | 9 | | 31 | | 9 | | 32 | |
| 4 | 7 | | 24 | | 7 | | 25 | | 7 | | 26 | | 8 | | 27 | | 8 | | 28 | | 8 | | 30 | | 9 | | 31 | | 9 | | 32 | | 10 | | 34 | | 10 | | 36 | | 11 | | 37 | | 11 | | 39 | | 12 | | 41 | | 12 | | 43 | |
| 5 | 8 | | 29 | | 9 | | 31 | | 9 | | 32 | | 10 | | 34 | | 10 | | 35 | | 11 | | 37 | | 11 | | 39 | | 12 | | 41 | | 12 | | 42 | | 13 | | 45 | | 13 | | 47 | | 14 | | 49 | | 15 | | 51 | | 15 | | 53 | |
| 6 | 10 | | 35 | | 11 | | 37 | | 11 | | 39 | | 12 | | 40 | | 12 | | 42 | | 13 | | 45 | | 13 | | 47 | | 14 | | 49 | | 15 | | 51 | | 15 | | 53 | | 16 | | 56 | | 17 | | 59 | | 18 | | 61 | | 18 | | 64 | |
| 7 | 12 | | 41 | | 12 | | 43 | | 13 | | 45 | | 13 | | 47 | | 14 | | 49 | | 15 | | 52 | | 16 | | 54 | | 16 | | 57 | | 17 | | 59 | | 18 | | 62 | | 19 | | 65 | | 20 | | 69 | | 20 | | 72 | | 21 | | 75 | |
| 8 | 13 | | 47 | | 14 | | 49 | | 15 | | 52 | | 15 | | 54 | | 16 | | 57 | | 17 | | 59 | | 18 | | 62 | | 19 | | 65 | | 19 | | 68 | | 20 | | 71 | | 21 | | 75 | | 22 | | 78 | | 23 | | 82 | | 24 | | 85 | |
| 9 | 15 | | 53 | | 16 | | 55 | | 17 | | 58 | | 17 | | 60 | | 18 | | 64 | | 19 | | 67 | | 20 | | 70 | | 21 | | 73 | | 22 | | 76 | | 23 | | 80 | | 24 | | 84 | | 25 | | 88 | | 26 | | 92 | | 27 | | 96 | |
| 10 | 17 | | 59 | | 18 | | 62 | | 18 | | 64 | | 19 | | 67 | | 20 | | 71 | | 21 | | 74 | | 22 | | 78 | | 23 | | 81 | | 24 | | 85 | | 25 | | 89 | | 27 | | 94 | | 28 | | 98 | | 29 | | 102 | | 31 | | 107 | |
| 11 | 18 | | 65 | | 19 | | 68 | | 20 | | 71 | | 21 | | 74 | | 22 | | 78 | | 23 | | 82 | | 24 | | 85 | | 26 | | 89 | | 27 | | 93 | | 28 | | 98 | | 29 | | 103 | | 31 | | 108 | | 32 | | 113 | | 34 | | 118 | |
| 12 | 20 | | 71 | | 21 | | 74 | | 22 | | 77 | | 23 | | 81 | | 24 | | 85 | | 25 | | 89 | | 27 | | 93 | | 28 | | 97 | | 29 | | 102 | | 31 | | 107 | | 32 | | 112 | | 34 | | 118 | | 35 | | 123 | | 37 | | 128 | |
| 13 | 22 | | 76 | | 23 | | 80 | | 24 | | 84 | | 25 | | 87 | | 26 | | 92 | | 28 | | 96 | | 29 | | 101 | | 30 | | 106 | | 31 | | 110 | | 33 | | 116 | | 35 | | 122 | | 36 | | 127 | | 38 | | 133 | | 40 | | 139 | |
| 14 | 24 | | 82 | | 25 | | 86 | | 26 | | 90 | | 27 | | 94 | | 28 | | 99 | | 30 | | 104 | | 31 | | 109 | | 32 | | 114 | | 34 | | 119 | | 36 | | 125 | | 37 | | 131 | | 39 | | 137 | | 41 | | 143 | | 43 | | 150 | |
| 15 | 25 | | 88 | | 26 | | 92 | | 28 | | 97 | | 29 | | 101 | | 30 | | 106 | | 32 | | 111 | | 33 | | 117 | | 35 | | 122 | | 36 | | 127 | | 38 | | 134 | | 40 | | 140 | | 42 | | 147 | | 44 | | 154 | | 46 | | 160 | |
| 16 | 27 | | 94 | | 28 | | 99 | | 29 | | 103 | | 31 | | 108 | | 32 | | 113 | | 34 | | 119 | | 36 | | 124 | | 37 | | 130 | | 39 | | 136 | | 41 | | 143 | | 43 | | 150 | | 45 | | 157 | | 47 | | 164 | | 49 | | 171 | |
| 17 | 29 | | 100 | | 30 | | 105 | | 31 | | 109 | | 33 | | 114 | | 34 | | 120 | | 36 | | 126 | | 38 | | 132 | | 39 | | 138 | | 41 | | 144 | | 43 | | 152 | | 45 | | 159 | | 48 | | 167 | | 50 | | 174 | | 52 | | 182 | |
| 18 | 30 | | 106 | | 32 | | 111 | | 33 | | 116 | | 35 | | 121 | | 36 | | 127 | | 38 | | 134 | | 40 | | 140 | | 42 | | 146 | | 44 | | 152 | | 46 | | 160 | | 48 | | 168 | | 50 | | 176 | | 53 | | 184 | | 55 | | 192 | |
| 19 | 32 | | 112 | | 33 | | 117 | | 35 | | 122 | | 36 | | 128 | | 38 | | 134 | | 40 | | 141 | | 42 | | 148 | | 44 | | 154 | | 46 | | 161 | | 48 | | 169 | | 51 | | 178 | | 53 | | 186 | | 56 | | 195 | | 58 | | 203 | |
| 20 | 34 | | 118 | | 35 | | 123 | | 37 | | 129 | | 38 | | 134 | | 40 | | 141 | | 42 | | 148 | | 44 | | 155 | | 46 | | 162 | | 48 | | 169 | | 51 | | 178 | | 53 | | 187 | | 56 | | 196 | | 59 | | 205 | | 61 | | 214 | |
| 21 | 35 | | 123 | | 37 | | 129 | | 39 | | 135 | | 40 | | 141 | | 42 | | 148 | | 45 | | 156 | | 47 | | 163 | | 49 | | 171 | | 51 | | 178 | | 53 | | 187 | | 56 | | 196 | | 59 | | 206 | | 61 | | 215 | | 64 | | 224 | |
| 22 | 37 | | 129 | | 39 | | 136 | | 40 | | 142 | | 42 | | 148 | | 44 | | 156 | | 47 | | 163 | | 49 | | 171 | | 51 | | 179 | | 53 | | 186 | | 56 | | 196 | | 59 | | 206 | | 62 | | 216 | | 64 | | 225 | | 67 | | 235 | |
| 23 | 39 | | 135 | | 40 | | 142 | | 42 | | 148 | | 44 | | 155 | | 46 | | 163 | | 49 | | 171 | | 51 | | 179 | | 53 | | 187 | | 56 | | 195 | | 59 | | 205 | | 61 | | 215 | | 64 | | 225 | | 67 | | 236 | | 70 | | 246 | |
| 24 | 40 | | 141 | | 42 | | 148 | | 44 | | 155 | | 46 | | 161 | | 48 | | 170 | | 51 | | 178 | | 53 | | 186 | | 56 | | 195 | | 58 | | 203 | | 61 | | 214 | | 64 | | 225 | | 67 | | 235 | | 70 | | 246 | | 73 | | 256 | |
| 25 | 42 | | 147 | | 44 | | 154 | | 46 | | 161 | | 48 | | 168 | | 51 | | 177 | | 53 | | 186 | | 56 | | 194 | | 58 | | 203 | | 61 | | 212 | | 64 | | 223 | | 67 | | 234 | | 70 | | 245 | | 73 | | 256 | | 76 | | 267 | |
| 26 | 44 | | 153 | | 46 | | 160 | | 48 | | 167 | | 50 | | 175 | | 53 | | 184 | | 55 | | 193 | | 58 | | 202 | | 60 | | 211 | | 63 | | 220 | | 66 | | 232 | | 70 | | 243 | | 73 | | 255 | | 76 | | 266 | | 79 | | 278 | |
| 27 | 45 | | 159 | | 48 | | 166 | | 50 | | 174 | | 52 | | 181 | | 55 | | 191 | | 57 | | 200 | | 60 | | 210 | | 63 | | 219 | | 65 | | 229 | | 69 | | 241 | | 72 | | 253 | | 76 | | 265 | | 79 | | 277 | | 82 | | 289 | |
| 28 | 47 | | 165 | | 49 | | 172 | | 52 | | 180 | | 54 | | 188 | | 57 | | 198 | | 59 | | 208 | | 62 | | 218 | | 65 | | 227 | | 68 | | 237 | | 71 | | 250 | | 75 | | 262 | | 78 | | 274 | | 82 | | 287 | | 85 | | 299 | |
| 29 | 49 | | 171 | | 51 | | 179 | | 53 | | 187 | | 56 | | 195 | | 59 | | 205 | | 61 | | 215 | | 64 | | 225 | | 67 | | 235 | | 70 | | 246 | | 74 | | 258 | | 78 | | 271 | | 81 | | 284 | | 85 | | 297 | | 89 | | 310 | |
| 30 | 50 | | 176 | | 53 | | 185 | | 55 | | 193 | | 58 | | 202 | | 61 | | 212 | | 64 | | 223 | | 67 | | 233 | | 70 | | 244 | | 73 | | 254 | | 76 | | 267 | | 80 | | 281 | | 84 | | 294 | | 88 | | 307 | | 92 | | 321 | |