

# 就業保險保險費被保險人與投保單位分擔金額表(自112年1月1日起適用)

※本表不含勞工職業災害保險費，職業災害保險費率依投保單位行業別而有不同，請按繳款單所列職業災害保險費率自行計算，並請依規定職業災害保險費全部由投保單位負擔。

單位：新台幣元

| 投保薪資 |    | 部分工時勞工適用 |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
|------|----|----------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|
|      |    | 11,100   |    | 12,540 |    | 13,500 |    | 15,840 |    | 16,500 |    | 17,280 |    | 17,880 |    | 19,047 |    | 20,008 |    | 21,009 |    | 22,000 |    | 23,100 |    | 24,000 |    | 25,250 |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
| 投保日數 | 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   | 勞  | 工   | 單  | 位   |    |     |
| 1    | 1  | 3        | 1  | 3      | 1  | 3      | 1  | 3      | 1  | 4      | 1  | 4      | 1  | 4      | 1  | 4      | 1  | 4      | 1  | 5      | 1  | 5      | 1  | 5      | 2  | 5      | 2  | 6      | 2  | 6   | 2  | 6   | 2  | 6   | 2  | 6   | 2  | 6   | 2  | 6   | 2  | 6   | 2  | 6   | 2  | 6   | 2  | 6   | 2  | 6   |    |     |    |     |    |     |    |     |
| 2    | 1  | 5        | 2  | 6      | 2  | 6      | 2  | 6      | 2  | 7      | 2  | 8      | 2  | 8      | 2  | 8      | 3  | 9      | 3  | 9      | 3  | 10     | 3  | 10     | 3  | 11     | 3  | 11     | 3  | 11  | 3  | 11  | 3  | 11  | 3  | 11  | 3  | 11  | 3  | 11  | 3  | 11  | 3  | 11  | 3  | 11  | 3  | 11  | 3  | 11  | 3  | 11  |    |     |    |     |    |     |
| 3    | 2  | 8        | 3  | 9      | 3  | 9      | 3  | 9      | 3  | 11     | 3  | 12     | 3  | 12     | 4  | 13     | 4  | 13     | 4  | 14     | 4  | 15     | 4  | 15     | 4  | 16     | 4  | 16     | 4  | 16  | 4  | 16  | 4  | 16  | 4  | 16  | 4  | 16  | 4  | 16  | 4  | 16  | 4  | 16  | 4  | 16  | 4  | 16  | 4  | 16  | 4  | 16  | 4  | 16  |    |     |    |     |
| 4    | 3  | 10       | 3  | 12     | 4  | 13     | 4  | 13     | 4  | 15     | 4  | 15     | 5  | 16     | 5  | 17     | 5  | 18     | 5  | 19     | 6  | 20     | 6  | 21     | 6  | 22     | 6  | 22     | 6  | 22  | 6  | 22  | 6  | 22  | 6  | 22  | 6  | 22  | 6  | 22  | 6  | 22  | 6  | 22  | 6  | 22  | 6  | 22  | 6  | 22  | 6  | 22  | 6  | 22  |    |     |    |     |
| 5    | 4  | 13       | 4  | 15     | 5  | 16     | 5  | 16     | 5  | 18     | 6  | 19     | 6  | 20     | 6  | 21     | 6  | 22     | 7  | 23     | 7  | 24     | 7  | 25     | 7  | 26     | 8  | 27     | 8  | 27  | 8  | 27  | 8  | 27  | 8  | 27  | 8  | 27  | 8  | 27  | 8  | 27  | 8  | 27  | 8  | 27  | 8  | 27  | 8  | 27  | 8  | 27  | 8  | 27  |    |     |    |     |
| 6    | 4  | 16       | 5  | 18     | 5  | 19     | 6  | 22     | 7  | 23     | 7  | 24     | 7  | 25     | 8  | 27     | 8  | 28     | 8  | 29     | 9  | 31     | 9  | 32     | 9  | 33     | 10 | 34     | 10 | 34  | 10 | 34  | 10 | 34  | 10 | 34  | 10 | 34  | 10 | 34  | 10 | 34  | 10 | 34  | 10 | 34  | 10 | 34  | 10 | 34  | 10 | 34  | 10 | 34  |    |     |    |     |
| 7    | 5  | 18       | 6  | 20     | 6  | 22     | 7  | 26     | 8  | 27     | 8  | 28     | 8  | 29     | 9  | 31     | 9  | 33     | 10 | 34     | 10 | 36     | 11 | 37     | 11 | 39     | 12 | 41     | 12 | 41  | 12 | 41  | 12 | 41  | 12 | 41  | 12 | 41  | 12 | 41  | 12 | 41  | 12 | 41  | 12 | 41  | 12 | 41  | 12 | 41  | 12 | 41  | 12 | 41  | 12 | 41  |    |     |
| 8    | 6  | 21       | 7  | 23     | 7  | 25     | 8  | 30     | 9  | 31     | 9  | 32     | 10 | 33     | 10 | 36     | 11 | 37     | 11 | 39     | 12 | 41     | 12 | 43     | 13 | 45     | 13 | 45     | 13 | 45  | 13 | 45  | 13 | 45  | 13 | 45  | 13 | 45  | 13 | 45  | 13 | 45  | 13 | 45  | 13 | 45  | 13 | 45  | 13 | 45  | 13 | 45  | 13 | 45  | 13 | 45  |    |     |
| 9    | 7  | 23       | 8  | 26     | 8  | 28     | 10 | 33     | 10 | 35     | 10 | 36     | 11 | 38     | 11 | 40     | 12 | 42     | 13 | 44     | 13 | 46     | 14 | 49     | 14 | 49     | 14 | 49     | 14 | 49  | 14 | 49  | 14 | 49  | 14 | 49  | 14 | 49  | 14 | 49  | 14 | 49  | 14 | 49  | 14 | 49  | 14 | 49  | 14 | 49  | 14 | 49  | 14 | 49  | 14 | 49  |    |     |
| 10   | 7  | 26       | 8  | 29     | 9  | 32     | 11 | 37     | 11 | 39     | 12 | 40     | 12 | 42     | 13 | 44     | 13 | 46     | 14 | 49     | 15 | 51     | 15 | 51     | 15 | 51     | 15 | 51     | 15 | 51  | 15 | 51  | 15 | 51  | 15 | 51  | 15 | 51  | 15 | 51  | 15 | 51  | 15 | 51  | 15 | 51  | 15 | 51  | 15 | 51  | 15 | 51  | 15 | 51  | 15 | 51  |    |     |
| 11   | 8  | 28       | 9  | 32     | 10 | 35     | 12 | 41     | 12 | 42     | 13 | 44     | 13 | 46     | 14 | 49     | 15 | 51     | 15 | 54     | 16 | 56     | 17 | 59     | 18 | 62     | 18 | 62     | 18 | 62  | 18 | 62  | 18 | 62  | 18 | 62  | 18 | 62  | 18 | 62  | 18 | 62  | 18 | 62  | 18 | 62  | 18 | 62  | 18 | 62  | 18 | 62  | 18 | 62  | 18 | 62  |    |     |
| 12   | 9  | 31       | 10 | 35     | 11 | 38     | 13 | 44     | 13 | 46     | 14 | 48     | 14 | 50     | 15 | 53     | 16 | 56     | 17 | 59     | 18 | 62     | 18 | 65     | 19 | 67     | 19 | 67     | 19 | 67  | 19 | 67  | 19 | 67  | 19 | 67  | 19 | 67  | 19 | 67  | 19 | 67  | 19 | 67  | 19 | 67  | 19 | 67  | 19 | 67  | 19 | 67  | 19 | 67  | 19 | 67  |    |     |
| 13   | 10 | 34       | 11 | 38     | 12 | 41     | 14 | 48     | 14 | 50     | 15 | 52     | 15 | 54     | 17 | 58     | 17 | 61     | 18 | 64     | 19 | 67     | 20 | 70     | 20 | 70     | 20 | 70     | 20 | 70  | 20 | 70  | 20 | 70  | 20 | 70  | 20 | 70  | 20 | 70  | 20 | 70  | 20 | 70  | 20 | 70  | 20 | 70  | 20 | 70  | 20 | 70  | 20 | 70  | 20 | 70  |    |     |
| 14   | 10 | 36       | 12 | 41     | 13 | 44     | 15 | 52     | 15 | 54     | 16 | 56     | 17 | 58     | 18 | 62     | 19 | 65     | 20 | 69     | 21 | 72     | 22 | 75     | 22 | 75     | 22 | 75     | 22 | 75  | 22 | 75  | 22 | 75  | 22 | 75  | 22 | 75  | 22 | 75  | 22 | 75  | 22 | 75  | 22 | 75  | 22 | 75  | 22 | 75  | 22 | 75  | 22 | 75  | 22 | 75  |    |     |
| 15   | 11 | 39       | 13 | 44     | 14 | 47     | 16 | 55     | 17 | 58     | 17 | 60     | 18 | 63     | 19 | 67     | 20 | 70     | 21 | 74     | 22 | 77     | 23 | 81     | 24 | 84     | 24 | 84     | 24 | 84  | 24 | 84  | 24 | 84  | 24 | 84  | 24 | 84  | 24 | 84  | 24 | 84  | 24 | 84  | 24 | 84  | 24 | 84  | 24 | 84  | 24 | 84  | 24 | 84  | 24 | 84  |    |     |
| 16   | 12 | 41       | 13 | 47     | 14 | 50     | 17 | 59     | 18 | 62     | 18 | 65     | 19 | 67     | 20 | 71     | 21 | 75     | 22 | 78     | 23 | 82     | 25 | 86     | 26 | 90     | 26 | 90     | 26 | 90  | 26 | 90  | 26 | 90  | 26 | 90  | 26 | 90  | 26 | 90  | 26 | 90  | 26 | 90  | 26 | 90  | 26 | 90  | 26 | 90  | 26 | 90  | 26 | 90  | 26 | 90  |    |     |
| 17   | 13 | 44       | 14 | 50     | 15 | 54     | 18 | 63     | 19 | 65     | 20 | 69     | 20 | 71     | 22 | 76     | 23 | 79     | 24 | 83     | 25 | 87     | 26 | 92     | 27 | 95     | 27 | 95     | 27 | 95  | 27 | 95  | 27 | 95  | 27 | 95  | 27 | 95  | 27 | 95  | 27 | 95  | 27 | 95  | 27 | 95  | 27 | 95  | 27 | 95  | 27 | 95  | 27 | 95  | 27 | 95  |    |     |
| 18   | 13 | 47       | 15 | 53     | 16 | 57     | 19 | 67     | 20 | 69     | 21 | 73     | 21 | 75     | 23 | 80     | 24 | 84     | 25 | 88     | 26 | 92     | 28 | 97     | 29 | 101    | 29 | 101    | 29 | 101 | 29 | 101 | 29 | 101 | 29 | 101 | 29 | 101 | 29 | 101 | 29 | 101 | 29 | 101 | 29 | 101 | 29 | 101 | 29 | 101 | 29 | 101 | 29 | 101 | 29 | 101 | 29 | 101 |
| 19   | 14 | 49       | 16 | 56     | 17 | 60     | 20 | 70     | 21 | 73     | 22 | 77     | 23 | 79     | 24 | 84     | 25 | 89     | 27 | 93     | 28 | 98     | 29 | 103    | 30 | 106    | 30 | 106    | 30 | 106 | 30 | 106 | 30 | 106 | 30 | 106 | 30 | 106 | 30 | 106 | 30 | 106 | 30 | 106 | 30 | 106 | 30 | 106 | 30 | 106 | 30 | 106 | 30 | 106 | 30 | 106 | 30 | 106 |
| 20   | 15 | 52       | 17 | 59     | 18 | 63     | 21 | 74     | 22 | 77     | 23 | 81     | 24 | 83     | 25 | 89     | 27 | 93     | 28 | 98     | 29 | 103    | 31 | 108    | 32 | 112    | 32 | 112    | 32 | 112 | 32 | 112 | 32 | 112 | 32 | 112 | 32 | 112 | 32 | 112 | 32 | 112 | 32 | 112 | 32 | 112 | 32 | 112 | 32 | 112 | 32 | 112 | 32 | 112 | 32 | 112 | 32 | 112 |
| 21   | 16 | 54       | 18 | 61     | 19 | 66     | 22 | 78     | 23 | 81     | 24 | 85     | 25 | 88     | 27 | 93     | 28 | 98     | 29 | 103    | 31 | 108    | 32 | 113    | 34 | 118    | 34 | 118    | 34 | 118 | 34 | 118 | 34 | 118 | 34 | 118 | 34 | 118 | 34 | 118 | 34 | 118 | 34 | 118 | 34 | 118 | 34 | 118 | 34 | 118 | 34 | 118 | 34 | 118 | 34 | 118 | 34 | 118 |
| 22   | 16 | 57       | 18 | 64     | 20 | 69     | 23 | 81     | 24 | 85     | 25 | 89     | 26 | 92     | 28 | 98     | 29 | 103    | 31 | 108    | 32 | 113    | 34 | 119    | 35 | 123    | 35 | 123    | 35 | 123 | 35 | 123 | 35 | 123 | 35 | 123 | 35 | 123 | 35 | 123 | 35 | 123 | 35 | 123 | 35 | 123 | 35 | 123 | 35 | 123 | 35 | 123 | 35 | 123 | 35 | 123 | 35 | 123 |
| 23   | 17 | 60       | 19 | 67     | 21 | 72     | 24 | 85     | 25 | 89     | 26 | 93     | 27 | 96     | 29 | 102    | 31 | 107    | 32 | 113    | 34 | 118    | 35 | 124    | 37 | 129    | 37 | 129    | 37 | 129 | 37 | 129 | 37 | 129 | 37 | 129 | 37 | 129 | 37 | 129 | 37 | 129 | 37 | 129 | 37 | 129 | 37 | 129 | 37 | 129 | 37 | 129 | 37 | 129 | 37 | 129 | 37 | 129 |
| 24   | 18 | 62       | 20 | 70     | 22 | 76     | 25 | 89     | 26 | 92     | 28 | 97     | 29 | 100    | 30 | 107    | 32 | 112    | 34 | 118    | 35 | 123    | 37 | 129    | 38 | 134    | 38 | 134    | 38 | 134 | 38 | 134 | 38 | 134 | 38 | 134 | 38 | 134 | 38 | 134 | 38 | 134 | 38 | 134 | 38 | 134 | 38 | 134 | 38 | 134 | 38 | 134 | 38 | 134 | 38 | 134 | 38 | 134 |
| 25   | 19 | 65       | 21 | 73     | 23 | 79     | 26 | 92     | 28 | 96     | 29 | 101    | 30 | 104    | 32 | 111    | 33 | 117    | 35 | 123    | 37 | 128    | 39 | 135    | 40 | 140    | 40 | 140    | 40 | 140 | 40 | 140 | 40 | 140 | 40 | 140 | 40 | 140 | 40 | 140 | 40 | 140 | 40 | 140 | 40 | 140 | 40 | 140 | 40 | 140 | 40 | 140 | 40 | 140 | 40 | 140 | 40 | 140 |
| 26   | 19 | 67       | 22 | 76     | 23 | 82     | 27 | 96     | 29 | 100    | 30 | 105    | 31 | 108    | 33 | 116    | 35 | 121    | 36 | 127    | 38 | 133    | 40 | 140    | 42 | 146    | 42 | 146    | 42 | 146 | 42 | 146 | 42 | 146 | 42 | 146 | 42 | 146 | 42 | 146 | 42 | 146 | 42 | 146 | 42 | 146 | 42 | 146 | 42 | 146 | 42 | 146 | 42 | 146 | 42 | 146 | 42 | 146 |
| 27   | 20 | 70       | 23 | 79     | 24 | 85     | 29 | 100    | 30 | 104    | 31 | 109    | 32 | 113    | 34 | 120    | 36 | 126    | 38 | 132    | 40 | 139    | 42 | 146    | 43 | 151    | 43 | 151    | 43 | 151 | 43 | 151 | 43 | 151 | 43 | 151 | 43 | 151 | 43 | 151 | 43 | 151 | 43 | 151 | 43 | 151 | 43 | 151 | 43 | 151 | 43 | 151 | 43 | 151 | 43 | 151 | 43 | 151 |
| 28   | 21 | 73       | 23 | 82     | 25 | 88     | 30 | 103    | 31 | 108    | 32 | 113    | 33 | 117    | 36 | 124    | 37 | 131    | 39 | 137    | 41 | 144    | 43 | 151    | 45 | 157    | 45 | 157    | 45 | 157 | 45 | 157 | 45 | 157 | 45 | 157 | 45 | 157 | 45 | 157 | 45 | 157 | 45 | 157 | 45 | 157 | 45 | 157 | 45 | 157 | 45 | 157 | 45 | 157 | 45 | 157 | 45 | 157 |
| 29   | 21 | 75       | 24 | 85     | 26 | 91     | 31 | 107    | 32 | 112    | 33 | 117    | 35 | 121    | 37 | 129    |    |        |    |        |    |        |    |        |    |        |    |        |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |