

2025年勞健保保費及勞退提繳三合一費用對照參考用表
(民國114年1月1日起)

級數	投保級距	勞保費		健保費		勞工退休 金	勞健保及勞退負擔費 用合計		備註
		勞工負擔	雇主負擔	勞工負擔	雇主負擔	雇主負擔	勞工負擔	雇主負擔	
部分工時	1,500	277	972	443	1,384	90	720	2,449	勞退最低 級距
	3,000	277	972	443	1,384	180	720	2,539	
	4,500	277	972	443	1,384	270	720	2,629	
	6,000	277	972	443	1,384	360	720	2,719	
	7,500	277	972	443	1,384	450	720	2,809	
	8,700	277	972	443	1,384	522	720	2,881	
	9,900	277	972	443	1,384	594	720	2,953	
	11,100	277	972	443	1,384	666	720	3,025	勞保最低 級距
	12,540	313	1,097	443	1,384	752	756	3,237	
	13,500	338	1,182	443	1,384	810	781	3,379	
	15,840	396	1,386	443	1,384	950	839	3,724	
	16,500	413	1,444	443	1,384	990	856	3,822	
	17,280	432	1,512	443	1,384	1,037	875	3,937	
	17,880	447	1,564	443	1,384	1,073	890	4,025	
	19,047	476	1,666	443	1,384	1,143	919	4,198	
	20,008	500	1,751	443	1,384	1,200	943	4,340	
	21,009	525	1,838	443	1,384	1,261	968	4,488	
	22,000	550	1,925	443	1,384	1,320	993	4,635	
	23,100	577	2,022	443	1,384	1,386	1,020	4,798	
	24,000	600	2,100	443	1,384	1,440	1,043	4,930	
	25,250	632	2,210	443	1,384	1,515	1,075	5,115	
	26,400	660	2,310	443	1,384	1,584	1,103	5,285	
	27,600	690	2,415	443	1,384	1,656	1,133	5,462	
1	28,590	715	2,501	443	1,384	1,715	1,158	5,608	健保最低 級距
2	28,800	720	2,520	447	1,394	1,728	1,167	5,649	
3	30,300	758	2,651	470	1,466	1,818	1,228	5,943	
4	31,800	795	2,783	493	1,539	1,908	1,288	6,238	
5	33,300	833	2,914	516	1,611	1,998	1,349	6,531	
6	34,800	870	3,045	540	1,684	2,088	1,410	6,826	
7	36,300	908	3,176	563	1,757	2,178	1,471	7,120	
8	38,200	955	3,342	592	1,849	2,292	1,547	7,493	
9	40,100	1,002	3,509	622	1,940	2,406	1,624	7,865	
10	42,000	1,050	3,675	651	2,032	2,520	1,701	8,238	
11	43,900	1,098	3,841	681	2,124	2,634	1,779	8,610	
12	45,800	1,145	4,008	710	2,216	2,748	1,855	8,983	勞保最高 級距
13	48,200	1,145	4,008	748	2,332	2,892	1,893	9,243	
14	50,600	1,145	4,008	785	2,449	3,036	1,930	9,504	
15	53,000	1,145	4,008	822	2,565	3,180	1,967	9,764	
16	55,400	1,145	4,008	859	2,681	3,324	2,004	10,024	
17	57,800	1,145	4,008	896	2,797	3,468	2,041	10,284	

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		勞工負擔	雇主負擔	勞工負擔	雇主負擔	雇主負擔	勞工負擔	雇主負擔	
18	60,800	1,145	4,008	943	2,942	3,648	2,088	10,609	
19	63,800	1,145	4,008	990	3,087	3,828	2,135	10,934	
20	66,800	1,145	4,008	1,036	3,233	4,008	2,181	11,260	
21	69,800	1,145	4,008	1,083	3,378	4,188	2,228	11,585	
22	72,800	1,145	4,008	1,129	3,523	4,368	2,274	11,910	
23	76,500	1,145	4,008	1,187	3,702	4,590	2,332	12,311	
24	80,200	1,145	4,008	1,244	3,881	4,812	2,389	12,712	
25	83,900	1,145	4,008	1,301	4,060	5,034	2,446	13,113	
26	87,600	1,145	4,008	1,359	4,239	5,256	2,504	13,514	
27	92,100	1,145	4,008	1,428	4,457	5,526	2,573	14,002	
28	96,600	1,145	4,008	1,498	4,675	5,796	2,643	14,490	
29	101,100	1,145	4,008	1,568	4,892	6,066	2,713	14,977	
30	105,600	1,145	4,008	1,638	5,110	6,336	2,783	15,465	
31	110,100	1,145	4,008	1,708	5,328	6,606	2,853	15,953	
32	115,500	1,145	4,008	1,791	5,589	6,930	2,936	16,538	
33	120,900	1,145	4,008	1,875	5,850	7,254	3,020	17,123	
34	126,300	1,145	4,008	1,959	6,112	7,578	3,104	17,709	
35	131,700	1,145	4,008	2,043	6,373	7,902	3,188	18,294	
36	137,100	1,145	4,008	2,126	6,634	8,226	3,271	18,879	
37	142,500	1,145	4,008	2,210	6,896	8,550	3,355	19,465	
38	147,900	1,145	4,008	2,294	7,157	8,874	3,439	20,050	
39	150,000	1,145	4,008	2,327	7,259	9,000	3,472	20,278	勞退最高 級距
40	156,400	1,145	4,008	2,426	7,568	9,000	3,571	20,587	
41	162,800	1,145	4,008	2,525	7,878	9,000	3,670	20,897	
42	169,200	1,145	4,008	2,624	8,188	9,000	3,769	21,207	
43	175,600	1,145	4,008	2,724	8,497	9,000	3,869	21,516	
44	182,000	1,145	4,008	2,823	8,807	9,000	3,968	21,826	
45	189,500	1,145	4,008	2,939	9,170	9,000	4,084	22,189	
46	197,000	1,145	4,008	3,055	9,533	9,000	4,200	22,552	
47	204,500	1,145	4,008	3,172	9,896	9,000	4,317	22,915	
48	212,000	1,145	4,008	3,288	10,259	9,000	4,433	23,278	
49	219,500	1,145	4,008	3,404	10,622	9,000	4,549	23,641	
50	228,200	1,145	4,008	3,539	11,043	9,000	4,684	24,062	
51	236,900	1,145	4,008	3,674	11,464	9,000	4,819	24,483	
52	245,600	1,145	4,008	3,809	11,885	9,000	4,954	24,904	
53	254,300	1,145	4,008	3,944	12,306	9,000	5,089	25,325	
54	263,000	1,145	4,008	4,079	12,727	9,000	5,224	25,746	
55	273,000	1,145	4,008	4,234	13,211	9,000	5,379	26,230	
56	283,000	1,145	4,008	4,389	13,695	9,000	5,534	26,714	
57	293,000	1,145	4,008	4,544	14,179	9,000	5,689	27,198	
58	303,000	1,145	4,008	4,700	14,663	9,000	5,845	27,682	

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