

2026年勞健保保費及勞退提繳三合一費用對照參考用表

(民國115年1月1日起)

| 級數 | 投保級距 | 勞保 | | 職災 (0.11%) 雇主 | 工資墊 償基金 雇主 | 勞保費 雇主負擔 <總額> | 健保費 | | 勞工 退休金 雇主負擔 | 勞健保及勞退負擔費用 合計 | | 備註 |
|----------|--------|-------|-------|---------------------|------------------|---------------------|-------|-------|-------------------|------------------|--------|---------------|
| | | 勞工 | 雇主 | | | | 勞工負擔 | 雇主負擔 | | 勞工負擔 | 雇主負擔 | |
| 部分 工時 | 1,500 | 277 | 972 | 32 | 3 | 1007 | 458 | 1,428 | 90 | 735 | 2,525 | 勞退最低 級距 |
| | 3,000 | 277 | 972 | 32 | 3 | 1007 | 458 | 1,428 | 180 | 735 | 2,615 | |
| | 4,500 | 277 | 972 | 32 | 3 | 1007 | 458 | 1,428 | 270 | 735 | 2,705 | |
| | 6,000 | 277 | 972 | 32 | 3 | 1007 | 458 | 1,428 | 360 | 735 | 2,795 | |
| | 7,500 | 277 | 972 | 32 | 3 | 1007 | 458 | 1,428 | 450 | 735 | 2,885 | |
| | 8,700 | 277 | 972 | 32 | 3 | 1007 | 458 | 1,428 | 522 | 735 | 2,957 | |
| | 9,900 | 277 | 972 | 32 | 3 | 1007 | 458 | 1,428 | 594 | 735 | 3,029 | |
| | 11,100 | 277 | 972 | 32 | 3 | 1007 | 458 | 1,428 | 666 | 735 | 3,101 | 勞保最低 級距 |
| | 12,540 | 313 | 1,097 | 32 | 4 | 1133 | 458 | 1,428 | 752 | 771 | 3,313 | |
| | 13,500 | 338 | 1,182 | 32 | 4 | 1218 | 458 | 1,428 | 810 | 796 | 3,456 | |
| | 15,840 | 396 | 1,386 | 32 | 4 | 1422 | 458 | 1,428 | 950 | 854 | 3,800 | |
| | 16,500 | 413 | 1,444 | 32 | 5 | 1481 | 458 | 1,428 | 990 | 871 | 3,899 | |
| | 17,280 | 432 | 1,512 | 32 | 5 | 1549 | 458 | 1,428 | 1,037 | 890 | 4,014 | |
| | 17,880 | 447 | 1,564 | 32 | 5 | 1601 | 458 | 1,428 | 1,073 | 905 | 4,102 | |
| | 19,047 | 476 | 1,666 | 32 | 5 | 1703 | 458 | 1,428 | 1,143 | 934 | 4,274 | |
| | 20,008 | 500 | 1,751 | 32 | 6 | 1789 | 458 | 1,428 | 1,200 | 958 | 4,417 | |
| | 21,009 | 525 | 1,838 | 32 | 6 | 1876 | 458 | 1,428 | 1,261 | 983 | 4,565 | |
| | 22,000 | 550 | 1,925 | 32 | 6 | 1963 | 458 | 1,428 | 1,320 | 1,008 | 4,711 | |
| | 23,100 | 577 | 2,022 | 32 | 6 | 2060 | 458 | 1,428 | 1,386 | 1,035 | 4,874 | |
| 24,000 | 600 | 2,100 | 32 | 6 | 2138 | 458 | 1,428 | 1,440 | 1,058 | 5,006 | | |
| 25,250 | 632 | 2,210 | 32 | 7 | 2249 | 458 | 1,428 | 1,515 | 1,090 | 5,192 | | |
| 26,400 | 660 | 2,310 | 32 | 7 | 2349 | 458 | 1,428 | 1,584 | 1,118 | 5,361 | | |
| 27,600 | 690 | 2,415 | 32 | 7 | 2454 | 458 | 1,428 | 1,656 | 1,148 | 5,538 | | |
| 28,590 | 715 | 2,501 | 32 | 8 | 2541 | 458 | 1,428 | 1,715 | 1,173 | 5,684 | | |
| 1 | 29,500 | 738 | 2,582 | 32 | 8 | 2622 | 458 | 1,428 | 1,770 | 1,196 | 5,820 | 健保/職災 最低級距 |
| 2 | 30,300 | 758 | 2,651 | 33 | 8 | 2692 | 470 | 1,466 | 1,818 | 1,228 | 5,976 | |
| 3 | 31,800 | 795 | 2,783 | 35 | 8 | 2826 | 493 | 1,539 | 1,908 | 1,288 | 6,273 | |
| 4 | 33,300 | 833 | 2,914 | 37 | 9 | 2960 | 516 | 1,611 | 1,998 | 1,349 | 6,569 | |
| 5 | 34,800 | 870 | 3,045 | 38 | 9 | 3092 | 540 | 1,684 | 2,088 | 1,410 | 6,864 | |
| 6 | 36,300 | 908 | 3,176 | 40 | 10 | 3226 | 563 | 1,757 | 2,178 | 1,471 | 7,161 | |
| 7 | 38,200 | 955 | 3,342 | 42 | 10 | 3394 | 592 | 1,849 | 2,292 | 1,547 | 7,535 | |
| 8 | 40,100 | 1,002 | 3,509 | 44 | 11 | 3564 | 622 | 1,940 | 2,406 | 1,624 | 7,910 | |
| 9 | 42,000 | 1,050 | 3,675 | 46 | 11 | 3732 | 651 | 2,032 | 2,520 | 1,701 | 8,284 | |
| 10 | 43,900 | 1,098 | 3,841 | 48 | 11 | 3900 | 681 | 2,124 | 2,634 | 1,779 | 8,658 | |
| 11 | 45,800 | 1,145 | 4,008 | 50 | 12 | 4070 | 710 | 2,216 | 2,748 | 1,855 | 9,034 | 勞保最高 級距 |
| 12 | 48,200 | 1,145 | 4,008 | 53 | 12 | 4073 | 748 | 2,332 | 2,892 | 1,893 | 9,297 | |
| 13 | 50,600 | 1,145 | 4,008 | 56 | 12 | 4076 | 785 | 2,449 | 3,036 | 1,930 | 9,561 | |
| 14 | 53,000 | 1,145 | 4,008 | 58 | 12 | 4078 | 822 | 2,565 | 3,180 | 1,967 | 9,823 | |
| 15 | 55,400 | 1,145 | 4,008 | 61 | 12 | 4081 | 859 | 2,681 | 3,324 | 2,004 | 10,086 | |
| 16 | 57,800 | 1,145 | 4,008 | 64 | 12 | 4084 | 896 | 2,797 | 3,468 | 2,041 | 10,349 | |
| 17 | 60,800 | 1,145 | 4,008 | 67 | 12 | 4087 | 943 | 2,942 | 3,648 | 2,088 | 10,677 | |
| 18 | 63,800 | 1,145 | 4,008 | 70 | 12 | 4090 | 990 | 3,087 | 3,828 | 2,135 | 11,005 | |
| 19 | 66,800 | 1,145 | 4,008 | 73 | 12 | 4093 | 1,036 | 3,233 | 4,008 | 2,181 | 11,334 | |

| | | | | | | | | | | | | |
|----|---------|-------|-------|----|----|------|-------|--------|-------|-------|--------|--------|
| 20 | 69,800 | 1,145 | 4,008 | 77 | 12 | 4097 | 1,083 | 3,378 | 4,188 | 2,228 | 11,663 | |
| 21 | 72,800 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,129 | 3,523 | 4,368 | 2,274 | 11,991 | 職災最高級距 |
| 22 | 76,500 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,187 | 3,702 | 4,590 | 2,332 | 12,392 | |
| 23 | 80,200 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,244 | 3,881 | 4,812 | 2,389 | 12,793 | |
| 24 | 83,900 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,301 | 4,060 | 5,034 | 2,446 | 13,194 | |
| 25 | 87,600 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,359 | 4,239 | 5,256 | 2,504 | 13,595 | |
| 26 | 92,100 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,428 | 4,457 | 5,526 | 2,573 | 14,083 | |
| 27 | 96,600 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,498 | 4,675 | 5,796 | 2,643 | 14,571 | |
| 28 | 101,100 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,568 | 4,892 | 6,066 | 2,713 | 15,058 | |
| 29 | 105,600 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,638 | 5,110 | 6,336 | 2,783 | 15,546 | |
| 30 | 110,100 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,708 | 5,328 | 6,606 | 2,853 | 16,034 | |
| 31 | 115,500 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,791 | 5,589 | 6,930 | 2,936 | 16,619 | |
| 32 | 120,900 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,875 | 5,850 | 7,254 | 3,020 | 17,204 | |
| 33 | 126,300 | 1,145 | 4,008 | 80 | 12 | 4100 | 1,959 | 6,112 | 7,578 | 3,104 | 17,790 | |
| 34 | 131,700 | 1,145 | 4,008 | 80 | 12 | 4100 | 2,043 | 6,373 | 7,902 | 3,188 | 18,375 | |
| 35 | 137,100 | 1,145 | 4,008 | 80 | 12 | 4100 | 2,126 | 6,634 | 8,226 | 3,271 | 18,960 | |
| 36 | 142,500 | 1,145 | 4,008 | 80 | 12 | 4100 | 2,210 | 6,896 | 8,550 | 3,355 | 19,546 | |
| 37 | 147,900 | 1,145 | 4,008 | 80 | 12 | 4100 | 2,294 | 7,157 | 8,874 | 3,439 | 20,131 | |
| 38 | 150,000 | 1,145 | 4,008 | 80 | 12 | 4100 | 2,327 | 7,259 | 9,000 | 3,472 | 20,359 | 勞退最高級距 |
| 39 | 156,400 | 1,145 | 4,008 | 80 | 12 | 4100 | 2,426 | 7,568 | 9,000 | 3,571 | 20,668 | |
| 40 | 162,800 | 1,145 | 4,008 | 80 | 12 | 4100 | 2,525 | 7,878 | 9,000 | 3,670 | 20,978 | |
| 41 | 169,200 | 1,145 | 4,008 | 80 | 12 | 4100 | 2,624 | 8,188 | 9,000 | 3,769 | 21,288 | |
| 42 | 175,600 | 1,145 | 4,008 | 80 | 12 | 4100 | 2,724 | 8,497 | 9,000 | 3,869 | 21,597 | |
| 43 | 182,000 | 1,145 | 4,008 | 80 | 12 | 4100 | 2,823 | 8,807 | 9,000 | 3,968 | 21,907 | |
| 44 | 189,500 | 1,145 | 4,008 | 80 | 12 | 4100 | 2,939 | 9,170 | 9,000 | 4,084 | 22,270 | |
| 45 | 197,000 | 1,145 | 4,008 | 80 | 12 | 4100 | 3,055 | 9,533 | 9,000 | 4,200 | 22,633 | |
| 46 | 204,500 | 1,145 | 4,008 | 80 | 12 | 4100 | 3,172 | 9,896 | 9,000 | 4,317 | 22,996 | |
| 47 | 212,000 | 1,145 | 4,008 | 80 | 12 | 4100 | 3,288 | 10,259 | 9,000 | 4,433 | 23,359 | |
| 48 | 219,500 | 1,145 | 4,008 | 80 | 12 | 4100 | 3,404 | 10,622 | 9,000 | 4,549 | 23,722 | |
| 49 | 228,200 | 1,145 | 4,008 | 80 | 12 | 4100 | 3,539 | 11,043 | 9,000 | 4,684 | 24,143 | |
| 50 | 236,900 | 1,145 | 4,008 | 80 | 12 | 4100 | 3,674 | 11,464 | 9,000 | 4,819 | 24,564 | |
| 51 | 245,600 | 1,145 | 4,008 | 80 | 12 | 4100 | 3,809 | 11,885 | 9,000 | 4,954 | 24,985 | |
| 52 | 254,300 | 1,145 | 4,008 | 80 | 12 | 4100 | 3,944 | 12,306 | 9,000 | 5,089 | 25,406 | |
| 53 | 263,000 | 1,145 | 4,008 | 80 | 12 | 4100 | 4,079 | 12,727 | 9,000 | 5,224 | 25,827 | |
| 54 | 273,000 | 1,145 | 4,008 | 80 | 12 | 4100 | 4,234 | 13,211 | 9,000 | 5,379 | 26,311 | |
| 55 | 283,000 | 1,145 | 4,008 | 80 | 12 | 4100 | 4,389 | 13,695 | 9,000 | 5,534 | 26,795 | |
| 56 | 293,000 | 1,145 | 4,008 | 80 | 12 | 4100 | 4,544 | 14,179 | 9,000 | 5,689 | 27,279 | |
| 57 | 303,000 | 1,145 | 4,008 | 80 | 12 | 4100 | 4,700 | 14,663 | 9,000 | 5,845 | 27,763 | |
| 58 | 313,000 | 1,145 | 4,008 | 80 | 12 | 4100 | 4,855 | 15,146 | 9,000 | 6,000 | 28,246 | 健保最高級距 |

說明

1. 本表之金額僅供參考使用，實際負擔保費應依主管機關認定之金額為主。
2. 本表適用對象為一般本國人。
3. 本表所列保費係以「月」為計算單位，新加保者自加保日起，按（日）計收勞保費；健保費則按（月）計收保費。
4. 勞保投保級距最低為 11,100 元；健保投保級距最低為 29,500 元；勞退提繳最低級距為 1,500 元；職災險投保級距最低為 29,500 元。
5. 勞保投保級距最高為 45,800 元；健保投保級距最高為 313,000 元；勞退提繳最高級距為 150,000 元；職災險投保級距最高為 72,800 元。
6. 上開勞保費用不包含雇主全額負擔之「職業災害保險費」。
7. 115年勞工職業災害保險費率為0.11%，係由雇主依勞工保險投保薪資提繳。
8. 工資墊償基金，係由雇主依勞工保險投保薪資總額萬分之 2.5 按月提繳。