

臺灣臺中地方法院刑事判決

115年度審易字第659號

公 訴 人 臺灣臺中地方檢察署檢察官  
被 告 陳白昭

參 與 人 長橋營造有限公司

代 表 人 陳白昭

上列被告因詐欺等案件，經檢察官提起公訴（114年度偵字第2093號），本院判決如下：

主 文

陳白昭犯詐欺得利罪，處有期徒刑肆月，如易科罰金，以新臺幣壹仟元折算壹日。緩刑貳年，並應於本判決確定後壹年內向公庫支付新臺幣陸萬元。

長橋營造有限公司未扣案之犯罪所得，應追徵其價額新臺幣拾萬玖仟陸佰陸拾壹元。

犯罪事實

一、陳白昭為址設臺中市○里區○○路0段000巷00弄000號1樓之長橋營造有限公司（下稱長橋公司）之負責人，為公司員工投保勞工保險、全民健康保險為其附隨業務，為從事業務之人，詎陳白昭明知勞工保險條例第14條及該條例施行細則第27條規定，勞工之月投保薪資應按其月薪資總額申報，而月薪資總額應以勞動基準法第2條第3款規定之工資為準，係指勞工因工作而獲得之報酬，包括工資、薪金及按計時、計日、計月、計件以現金或實物等方式給付之獎金、津貼及其他任何名義之經常性給與均屬之，且明知呂端正自民國101年12月3日起至112年2月28日任職於長橋公司，復明知呂端正之月薪應如【附表一】、【附表二】、【附表三】「月薪資總額」欄所示，其勞保投保薪資應為【附表一】之「應申

報月投保薪資」欄所示，健保投保金額應為【附表二】之「單位應申報投保金額」欄所示，勞工退休金月提繳工資應為【附表三】之「單位應申報月提繳工資」欄所示，竟意圖為長橋公司不法之所有，基於詐欺得利、行使業務登載不實文書之接續犯意，於101年12月2日為呂端正向勞動部勞工保險局（下稱勞保局）辦理加保時，在業務上作成之《勞工保險加保申報表》、《全民健康保險第一、二、三類保險對象投保申報表》、《勞工退休金提繳申報表》（本表係三合一式申報表，下稱勞健保三合一申報表）上，將呂端正之薪資不實記載為新臺幣（下同）2萬8800元，並據以向勞保局提出勞保之加保、勞工退休金提繳之申請，同時向衛生福利部中央健康保險署（下稱健保署）提出健保之投保申請而行使之，以此詐術致有實質審查權限之勞保局、健保署承辦人員陷於錯誤，誤認呂端正之投保薪資、提繳工資為上開申報金額（嗣勞保局、健保署於每年1月1日因配合基本工資調整，逕行調整如【附表一】、【附表二】、【附表三】之「原申報投保薪資」及「原申報月提繳工資」欄所示），據以核算每月勞保、健保保險費及勞工退休金提繳金金額，足生損害於呂端正及勞保局、健保署對業務管理正確性，並使長橋公司因而獲得短繳呂端正勞保費共11萬6289元、健保費共10萬9661元、勞工退休金提繳金共13萬8383元之利益。

## 二、案經呂端正告訴臺灣臺中地方檢察署檢察官偵查起訴。 理 由

### 一、認定犯罪事實所憑之證據及理由：

上開犯罪事實，業經被告陳白昭於本院審理時坦承不諱（見本院卷第54頁），核與證人即告訴人呂端正於警詢、偵查中所述相符，並有告訴人112年12月6日刑事告訴狀檢附之：(1)經濟部商工登記公示資料查詢影本（見他卷第7頁）、(2)勞保(職保、就職)異動查詢影本（見他卷第9—10頁）、(3)長橋公司107年至111年間出工次數表影本（見他卷第11—59頁）、(4)第一銀行北屯分行帳號000000000000號帳戶交易明

01 細、存摺影本（見他卷第61—79頁）、(5)工資清冊影本（見  
02 他卷第81—87頁）、勞動部勞工保險局E化服務系統個人網  
03 路申請申報及查詢作業（見他卷第115—134頁）、告訴人10  
04 1年至109年薪資所得明細（見他卷第169—177頁）、勞動部  
05 勞工保險局113年4月3日保退三字第11310086120號函檢附勞  
06 退差額明細表（見他卷第213—217頁）、勞動部勞工保險局  
07 113年6月28日保退三字第11310182810號函檢附長橋公司呂  
08 端正君原申報與應申報提繳勞工退休金差額明細表（見他卷  
09 第223—228頁）、衛生福利部中央健康保險署113年6月21日  
10 健保中字第1130112568號函（見他卷第231頁）、衛生福利  
11 部中央健康保險署113年11月14日健保中字第1130123602號  
12 函檢附呂端正於長橋公司雇主實際減少負擔額度計算表（見  
13 他卷第261—265頁）、被告114年3月6日刑事陳報狀（見偵  
14 卷第37—38頁）檢附之勞動部勞工保險局罰鍰繳納通知及收  
15 據、勞動部勞工保險局勞工退休金繳納單-雇主提繳收據之  
16 翻拍照片（見偵卷第39—41頁）、勞動部勞工保險局114年7  
17 月21日保納工二字第11413060760號函（見偵卷第89—91  
18 頁）、勞動部勞工保險局114年8月18日保納工字第11460198  
19 400號函檢附呂端正君於長橋公司原申報投保薪資與應申報  
20 投保薪資及保險費差額明細表（見偵卷第99—103頁）、  
21 勞、健保資訊連結作業查詢資料（見偵卷第109—125頁）、  
22 勞動部勞工保險局114年11月12日保費資字第11413717260號  
23 函檢附之「勞健保三合一申報表」（見偵卷第131—136頁）  
24 在卷可稽，足認被告之自白與事實相符，堪予採信。準此，  
25 本案事證明確，被告之犯行堪予認定，應依法論科。

## 26 二、論罪科刑及沒收：

### 27 （一）論罪：

28 是核被告所為，係犯：(1)刑法第216條、第215條、第220  
29 條第2項之行使業務登載不實準文書罪、(2)同法第339條第  
30 2項之詐欺得利罪。

### 31 （二）罪數：

01 1、被告於業務上登載不實準文書之低度行為，為後續行使之  
02 高度行為所吸收，不另論罪。

03 2、被告從101年12月起至112年2月止，以較低金額為告訴人  
04 投保健保、勞保及提撥勞退，詐得長橋公司短繳全民健康  
05 保險費、勞工保險費、勞工退休金提繳金之行為，係出於  
06 單一犯意，於密接之時間、地點所為之數舉動，並侵害同  
07 一法益，各該行為之獨立性極為薄弱，依一般社會健全觀  
08 念，難以強行分割，應視為數舉動之接續實行，合為包括  
09 之一行為予以評價，較為合理，故應論以接續犯一罪。

10 3、被告以一行為同時觸犯行使業務登載不實準文書罪、詐欺  
11 得利罪，為一行為觸犯數罪名之想像競合犯，依刑法第55  
12 條前段規定，應從一重之詐欺得利罪處斷。

13 (三) 量刑：

14 爰審酌被告為長橋公司之負責人，被告對該公司員工之投  
15 保薪資應向勞保局、健保署如實申報，然為低繳應負擔之  
16 勞保費、健保費、勞工退休金月提繳金，竟於申報表上虛  
17 偽填載告訴人之薪資，致勞保局、健保署均陷於錯誤，以  
18 各該低報之薪資額核算長橋公司應繳納之金額，足生損害  
19 於勞保局、健保署及告訴人，所為實屬不該；兼衡本案低  
20 報薪資之期間橫跨數年，時間非短；並考量長橋公司獲得  
21 之不法利益分別為勞保費短繳共11萬6289元、健保費短繳  
22 共10萬9661元、勞工退休金提繳金短繳共13萬8383元；惟  
23 念及被告低報薪資之員工僅1人；又被告犯後坦承犯行，  
24 尚知悔悟；且被告事後已補繳勞工退休金提繳金（見偵卷  
25 第41頁）；另被告並無前案紀錄，有法院前案紀錄表在卷  
26 可稽（見本院卷第27頁），素行良好；暨被告自述之教育  
27 程度、職業收入、家庭經濟狀況（見本院卷第55頁）、告  
28 訴人以書面陳述之意見（見本院卷第43頁）等一切情狀，  
29 量處如主文所示之刑，並諭知易科罰金之折算標準。

30 (四) 緩刑宣告：

31 1、被告未曾因故意犯罪而受有期徒刑以上刑之宣告，有法院

前案紀錄表在卷可稽，符合刑法第74條第1項第1款宣告緩刑之要件。本院衡酌被告犯後已坦承犯行，且已補繳勞工退休金提繳金，堪認被告歷經本次偵、審程序後，當已知所警惕，應無再犯之虞，應認上開宣告之刑以暫不執行為適當，爰依刑法第74條第1項第1款規定，宣告緩刑2年。

2、惟本院斟酌被告本案之犯罪情節、犯罪所生之實際損害、告訴人陳述之意見等情，認上開緩刑宣告宜附加條件，爰依刑法第74條第2項第4款之規定，諭知被告應於本判決確定後1年內向公庫支付6萬元，俾能督促被告日後更加謹慎行事。

（五）沒收：

1、勞保費短繳11萬6289元部分：

依勞保局函覆結果，勞工保險無法以補繳保險費之方式追溯申報投保薪資調整，自無長橋公司為告訴人補繳保險費之情事（見偵卷第89—90頁），可知長橋公司並未補繳其所短繳之勞保費11萬6289元，惟長橋公司已遭勞保局裁處罰鍰9萬9880元，有勞保局罰鍰繳款通知單附卷可參（見偵卷第39頁），如再以宣告此部分犯罪所得之沒收、追徵，將有過苛之虞，爰依刑法第38條之2第2項規定，不予宣告沒收或追徵。

2、健保費短繳10萬9661元部分：

被告於本院審理時陳稱健保費短繳10萬9661元部分並未補繳（見本院卷第54頁），堪認此部分犯罪所得尚未實際合法發還被害人。長橋公司此部分犯罪所得構成刑法第38條之1第2項第3款之第三人沒收情形，本應依法宣告沒收，然短繳健保費之利益性質上無法以原物沒收，是應依刑法第38條之1第3項規定，對長橋公司宣告追徵其價額。

3、勞工退休金提繳金短繳13萬8383元部分：

長橋公司已向勞保局補繳勞工退休金提繳金14萬1551元，有勞保局勞工退休金繳款單在卷可查（見偵卷第41頁），堪認此部分犯罪所得已實際合法發還被害人，依刑法第38

01 條之1第5項規定，不應宣告沒收或追徵。  
02 據上論斷，應依刑事訴訟法第299條第1項前段，判決如主文。  
03 本案經檢察官林思蘋提起公訴，檢察官蔣忠義到庭執行職務。  
04 中 華 民 國 115 年 4 月 16 日  
05 刑事第二十庭 法 官 陳盈睿  
06 以上正本證明與原本無異。  
07 如不服本判決應於收受判決後20日內向本院提出上訴書狀，並應  
08 敘述具體理由；其未敘述上訴理由者，應於上訴期間屆滿後20日  
09 內向本院補提理由書（均須按他造當事人之人數附繕本）「切勿  
10 逕送上級法院」。  
11 告訴人或被害人如不服判決，應備理由具狀向檢察官請求上訴，  
12 上訴期間之計算，以檢察官收受判決正本之日起算。

13 書記官 陳芳瑤

14 中 華 民 國 115 年 4 月 16 日

15 【附錄本案論罪科刑法條】  
16

中華民國刑法第215條

從事業務之人，明知為不實之事項，而登載於其業務上作成之文書，足以生損害於公眾或他人者，處三年以下有期徒刑、拘役或一萬五千元以下罰金。

中華民國刑法第216條

行使第二百一十條至第二百一十五條之文書者，依偽造、變造文書或登載不實事項或使登載不實事項之規定處斷。

中華民國刑法第220條

在紙上或物品上之文字、符號、圖畫、照像，依習慣或特約，足以為表示其用意之證明者，關於本章及本章以外各罪，以文書論。

錄音、錄影或電磁紀錄，藉機器或電腦之處理所顯示之聲音、影像或符號，足以為表示其用意之證明者，亦同。

中華民國刑法第339條

01

意圖為自己或第三人不法之所有，以詐術使人將本人或第三人之物交付者，處五年以下有期徒刑、拘役或科或併科五十萬元以下罰金。

以前項方法得財產上不法之利益或使第三人得之者，亦同。

前二項之未遂犯罰之。

02

## 【附表一】

03

| 姓 名 | 年   | 月  | 月薪<br>總額 | 前3個月<br>平均薪<br>資 | 原申報月投保薪<br>資     |                  | 應申報月投保薪<br>資     |                  | 單位原負擔保險費 |          |                  | 單位應負擔保險費 |          |                  | 單位短繳保險費 |          |                  | 備註                 |
|-----|-----|----|----------|------------------|------------------|------------------|------------------|------------------|----------|----------|------------------|----------|----------|------------------|---------|----------|------------------|--------------------|
|     |     |    |          |                  | 勞工保<br>險就業<br>保險 | 勞工職<br>業災害<br>保險 | 勞工保<br>險就業<br>保險 | 勞工職<br>業災害<br>保險 | 勞工保險     | 就業保<br>險 | 勞工職<br>業災害<br>保險 | 勞工保險     | 就業保<br>險 | 勞工職<br>業災害<br>保險 | 勞工保險    | 就業保<br>險 | 勞工職<br>業災害<br>保險 |                    |
| 呂端正 | 101 | 12 | 48,200   |                  | 28,800           | 28,800           |                  |                  |          |          |                  |          |          |                  |         |          |                  | 0000000<br>加保      |
|     | 102 | 1  | 50,200   |                  | 28,800           | 28,800           |                  |                  |          |          |                  |          |          |                  |         |          |                  |                    |
|     | 102 | 2  | 50,200   |                  | 28,800           | 28,800           |                  |                  |          |          |                  |          |          |                  |         |          |                  |                    |
|     | 102 | 3  | 50,200   |                  | 28,800           | 28,800           |                  |                  |          |          |                  |          |          |                  |         |          |                  |                    |
|     | 102 | 4  | 50,200   |                  | 28,800           | 28,800           |                  |                  |          |          |                  |          |          |                  |         |          |                  |                    |
|     | 102 | 5  | 50,200   |                  | 28,800           | 28,800           |                  |                  |          |          |                  |          |          |                  |         |          |                  |                    |
|     | 102 | 6  | 50,200   |                  | 28,800           | 28,800           |                  |                  |          |          |                  |          |          |                  |         |          |                  |                    |
|     | 102 | 7  | 50,200   |                  | 28,800           | 28,800           |                  |                  |          |          |                  |          |          |                  |         |          |                  |                    |
|     | 102 | 8  | 50,200   |                  | 28,800           | 28,800           |                  |                  |          |          |                  |          |          |                  |         |          |                  |                    |
|     | 102 | 9  | 50,200   | 50,200           | 28,800           | 28,800           | 43,900           | 43,900           | 1,613    | 202      | 115              | 2,458    | 307      | 176              | 845     | 105      | 61               | 7-10 月<br>固定薪<br>資 |
|     | 102 | 10 | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,613    | 202      | 115              | 2,458    | 307      | 176              | 845     | 105      | 61               |                    |
|     | 102 | 11 | 50,200   |                  | 28,000           | 28,800           | 43,900           | 43,900           | 1,613    | 202      | 115              | 2,458    | 307      | 176              | 845     | 105      | 61               |                    |
|     | 102 | 12 | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,613    | 202      | 115              | 2,458    | 307      | 176              | 845     | 105      | 61               |                    |
|     | 103 | 1  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,714    | 202      | 115              | 2,612    | 307      | 176              | 898     | 105      | 61               |                    |
|     | 103 | 2  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,714    | 202      | 115              | 2,612    | 307      | 176              | 898     | 105      | 61               |                    |
|     | 103 | 3  | 50,200   | 50,200           | 28,800           | 28,800           | 43,900           | 43,900           | 1,714    | 202      | 115              | 2,612    | 307      | 176              | 898     | 105      | 61               | 12-3 月<br>固定薪<br>資 |
|     | 103 | 4  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,714    | 202      | 115              | 2,612    | 307      | 176              | 898     | 105      | 61               |                    |
|     | 103 | 5  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,714    | 202      | 115              | 2,612    | 307      | 176              | 898     | 105      | 61               |                    |
|     | 103 | 6  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,714    | 202      | 115              | 2,612    | 307      | 176              | 898     | 105      | 61               |                    |
|     | 103 | 7  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,714    | 202      | 115              | 2,612    | 307      | 176              | 898     | 105      | 61               |                    |
|     | 103 | 8  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,714    | 202      | 115              | 2,612    | 307      | 176              | 898     | 105      | 61               |                    |
|     | 103 | 9  | 50,200   | 50,200           | 28,800           | 28,800           | 43,900           | 43,900           | 1,714    | 202      | 115              | 2,612    | 307      | 176              | 898     | 105      | 61               | 7-10 月<br>固定薪<br>資 |
|     | 103 | 10 | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,714    | 202      | 115              | 2,612    | 307      | 176              | 898     | 105      | 61               |                    |
|     | 103 | 11 | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,714    | 202      | 115              | 2,612    | 307      | 176              | 898     | 105      | 61               |                    |
|     | 103 | 12 | 50,224   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,714    | 202      | 115              | 2,612    | 307      | 176              | 898     | 105      | 61               |                    |
|     | 104 | 1  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 115              | 2,766    | 307      | 176              | 952     | 105      | 61               |                    |
|     |     | 2  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 115              | 2,766    | 307      | 176              | 952     | 105      | 61               |                    |
|     |     | 3  | 50,200   | 50,200           | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 115              | 2,766    | 307      | 176              | 952     | 105      | 61               | 12-3 月<br>固定薪<br>資 |
|     |     | 4  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 115              | 2,766    | 307      | 176              | 952     | 105      | 61               |                    |
|     |     | 5  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 115              | 2,766    | 307      | 176              | 952     | 105      | 61               |                    |
|     |     | 6  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 115              | 2,766    | 307      | 176              | 952     | 105      | 61               |                    |
|     |     | 7  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 115              | 2,766    | 307      | 176              | 952     | 105      | 61               |                    |
|     |     | 8  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 115              | 2,766    | 307      | 176              | 952     | 105      | 61               |                    |
|     |     | 9  | 50,200   | 50,200           | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 115              | 2,766    | 307      | 176              | 952     | 105      | 61               | 7-10 月<br>固定薪<br>資 |
|     |     | 10 | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 115              | 2,766    | 307      | 176              | 952     | 105      | 61               |                    |
|     |     | 11 | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 115              | 2,766    | 307      | 176              | 952     | 105      | 61               |                    |
|     |     | 12 | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 115              | 2,766    | 307      | 176              | 952     | 105      | 61               |                    |
|     | 105 | 1  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 118              | 2,766    | 307      | 180              | 952     | 105      | 62               |                    |
|     |     | 2  | 50,200   |                  | 28,800           | 28,800           | 43,900           | 43,900           | 1,814    | 202      | 118              | 2,766    | 307      | 180              | 952     | 105      | 62               |                    |

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|  |     |    |        |        |        |        |        |        |       |     |     |       |     |     |       |     |    |                     |
|--|-----|----|--------|--------|--------|--------|--------|--------|-------|-----|-----|-------|-----|-----|-------|-----|----|---------------------|
|  |     | 3  | 50,200 | 50,200 | 28,800 | 28,800 | 43,900 | 43,900 | 1,814 | 202 | 118 | 2,766 | 307 | 180 | 952   | 105 | 62 | 12-3 月<br>固定薪<br>資  |
|  |     | 4  | 50,200 |        | 28,800 | 28,800 | 43,900 | 43,900 | 1,814 | 202 | 118 | 2,766 | 307 | 180 | 952   | 105 | 62 |                     |
|  |     | 5  | 50,200 |        | 28,800 | 28,800 | 43,900 | 43,900 | 1,814 | 202 | 118 | 2,766 | 307 | 180 | 952   | 105 | 62 |                     |
|  |     | 6  | 50,200 |        | 28,800 | 28,800 | 43,900 | 43,900 | 1,814 | 202 | 118 | 2,766 | 307 | 180 | 952   | 105 | 62 |                     |
|  |     | 7  | 50,200 |        | 28,800 | 28,800 | 43,900 | 43,900 | 1,814 | 202 | 118 | 2,766 | 307 | 180 | 952   | 105 | 62 |                     |
|  |     | 8  | 50,200 |        | 28,800 | 28,800 | 43,900 | 43,900 | 1,814 | 202 | 118 | 2,766 | 307 | 180 | 952   | 105 | 62 |                     |
|  |     | 9  | 50,200 | 50,200 | 28,800 | 28,800 | 43,900 | 43,900 | 1,814 | 202 | 118 | 2,766 | 307 | 180 | 952   | 105 | 70 | 7-10 月<br>固定薪<br>資  |
|  |     | 10 | 50,200 |        | 28,800 | 28,800 | 43,900 | 43,900 | 1,814 | 202 | 118 | 2,766 | 307 | 180 | 952   | 105 | 70 |                     |
|  |     | 11 | 50,200 |        | 28,800 | 28,800 | 43,900 | 43,900 | 1,814 | 202 | 118 | 2,766 | 307 | 180 | 952   | 105 | 70 |                     |
|  |     | 12 | 50,200 |        | 28,800 | 28,800 | 43,900 | 43,900 | 1,814 | 202 | 118 | 2,766 | 307 | 180 | 952   | 105 | 70 |                     |
|  | 106 | 1  | 50,200 |        | 28,800 | 28,800 | 45,800 | 45,800 | 1,915 | 202 | 118 | 3,046 | 321 | 188 | 1,131 | 119 | 70 |                     |
|  |     | 2  | 50,200 |        | 28,800 | 28,800 | 45,800 | 45,800 | 1,915 | 202 | 118 | 3,046 | 321 | 188 | 1,131 | 119 | 70 |                     |
|  |     | 3  | 50,200 | 50,200 | 28,800 | 28,800 | 45,800 | 45,800 | 1,915 | 202 | 118 | 3,046 | 321 | 188 | 1,131 | 119 | 70 | 12-3 月<br>固定薪<br>資  |
|  |     | 4  | 50,200 |        | 28,800 | 28,800 | 45,800 | 45,800 | 1,915 | 202 | 118 | 3,046 | 321 | 188 | 1,131 | 119 | 70 |                     |
|  |     | 5  | 50,200 |        | 28,800 | 28,800 | 45,800 | 45,800 | 1,915 | 202 | 118 | 3,046 | 321 | 188 | 1,131 | 119 | 70 |                     |
|  |     | 6  | 50,200 | 50,200 | 28,800 | 28,800 | 45,800 | 45,800 | 1,915 | 202 | 118 | 3,046 | 321 | 188 | 1,131 | 119 | 70 |                     |
|  |     | 7  | 50,400 | 50,200 | 30,300 | 30,300 | 45,800 | 45,800 | 2,015 | 212 | 124 | 3,046 | 321 | 188 | 1,031 | 109 | 64 | 0000000<br>單位自<br>調 |
|  |     | 8  | 50,400 |        | 30,300 | 30,300 | 45,800 | 45,800 | 2,015 | 212 | 124 | 3,046 | 321 | 188 | 1,031 | 109 | 64 |                     |
|  |     | 9  | 50,400 | 50,400 | 30,300 | 30,300 | 45,800 | 45,800 | 2,015 | 212 | 124 | 3,046 | 321 | 188 | 1,031 | 109 | 64 | 7-10 月<br>固定薪<br>資  |
|  |     | 10 | 50,400 |        | 30,300 | 30,300 | 45,800 | 45,800 | 2,015 | 212 | 124 | 3,046 | 321 | 188 | 1,031 | 109 | 64 |                     |
|  |     | 11 | 50,400 |        | 30,300 | 30,300 | 45,800 | 45,800 | 2,015 | 212 | 124 | 3,046 | 321 | 188 | 1,031 | 109 | 64 |                     |
|  |     | 12 | 50,400 |        | 30,300 | 30,300 | 45,800 | 45,800 | 2,015 | 212 | 124 | 3,046 | 321 | 188 | 1,031 | 109 | 64 |                     |
|  | 107 | 1  | 50,400 | 50,400 | 30,300 | 30,300 | 45,800 | 45,800 | 2,015 | 212 | 124 | 3,046 | 321 | 188 | 1,031 | 109 | 64 |                     |
|  |     | 2  | 50,500 | 50,400 | 31,800 | 31,800 | 45,800 | 45,800 | 2,115 | 223 | 130 | 3,046 | 321 | 188 | 931   | 98  | 58 | 0000000<br>單位自<br>調 |
|  |     | 3  | 52,500 |        | 31,800 | 31,800 | 45,800 | 45,800 | 2,115 | 223 | 130 | 3,046 | 321 | 188 | 931   | 98  | 58 |                     |
|  |     | 4  | 52,500 |        | 31,800 | 31,800 | 45,800 | 45,800 | 2,115 | 223 | 130 | 3,046 | 321 | 188 | 931   | 98  | 58 |                     |
|  |     | 5  | 52,500 |        | 31,800 | 31,800 | 45,800 | 45,800 | 2,115 | 223 | 130 | 3,046 | 321 | 188 | 931   | 98  | 58 |                     |
|  |     | 6  | 52,500 |        | 31,800 | 31,800 | 45,800 | 45,800 | 2,115 | 223 | 130 | 3,046 | 321 | 188 | 931   | 98  | 58 |                     |
|  |     | 7  | 52,500 |        | 31,800 | 31,800 | 45,800 | 45,800 | 2,115 | 223 | 130 | 3,046 | 321 | 188 | 931   | 98  | 58 |                     |
|  |     | 8  | 52,500 |        | 31,800 | 31,800 | 45,800 | 45,800 | 2,115 | 223 | 130 | 3,046 | 321 | 188 | 931   | 98  | 58 |                     |
|  |     | 9  | 52,500 | 52,500 | 31,800 | 31,800 | 45,800 | 45,800 | 2,115 | 223 | 130 | 3,046 | 321 | 188 | 931   | 98  | 58 | 7-10 月<br>固定薪<br>資  |
|  |     | 10 | 52,500 |        | 31,800 | 31,800 | 45,800 | 45,800 | 2,115 | 223 | 130 | 3,046 | 321 | 188 | 931   | 98  | 58 |                     |
|  |     | 11 | 52,500 |        | 31,800 | 31,800 | 45,800 | 45,800 | 2,115 | 223 | 130 | 3,046 | 321 | 188 | 931   | 98  | 58 |                     |
|  |     | 12 | 52,500 |        | 31,800 | 31,800 | 45,800 | 45,800 | 2,115 | 223 | 130 | 3,046 | 321 | 188 | 931   | 98  | 58 |                     |
|  | 108 | 1  | 52,500 |        | 31,800 | 31,800 | 45,800 | 45,800 | 2,226 | 223 | 124 | 3,206 | 321 | 179 | 980   | 98  | 55 |                     |
|  |     | 2  | 52,500 |        | 31,800 | 31,800 | 45,800 | 45,800 | 2,226 | 223 | 124 | 3,206 | 321 | 179 | 980   | 98  | 55 |                     |
|  |     | 3  | 52,500 | 52,500 | 31,800 | 31,800 | 45,800 | 45,800 | 2,226 | 223 | 124 | 3,206 | 321 | 179 | 980   | 98  | 55 | 12-3 月<br>固定薪<br>資  |
|  |     | 4  | 52,600 | 52,500 | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 | 0000000<br>單位自<br>調 |
|  |     | 5  | 52,500 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 |                     |
|  |     | 6  | 52,500 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 |                     |
|  |     | 7  | 52,500 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 |                     |
|  |     | 8  | 52,500 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 |                     |
|  |     | 9  | 52,500 | 52,500 | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 | 7-10 月<br>固定薪<br>資  |
|  |     | 10 | 52,500 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 |                     |
|  |     | 11 | 52,500 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 |                     |
|  |     | 12 | 52,500 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 |                     |
|  | 109 | 1  | 52,600 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 |                     |
|  |     | 2  | 52,600 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 |                     |
|  |     | 3  | 52,600 | 52,600 | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 | 1-4月固<br>定薪資        |
|  |     | 4  | 52,600 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 |                     |
|  |     | 5  | 52,600 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 |                     |
|  |     | 6  | 52,600 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331 | 233 | 130 | 3,206 | 321 | 179 | 875   | 88  | 49 |                     |

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|     |    |        |        |        |        |        |        |         |        |        |         |        |        |        |        |       |                      |
|-----|----|--------|--------|--------|--------|--------|--------|---------|--------|--------|---------|--------|--------|--------|--------|-------|----------------------|
|     | 7  | 52,600 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331   | 233    | 130    | 3,206   | 321    | 179    | 875    | 88     | 49    |                      |
|     | 8  | 52,600 | 52,600 | 33,000 | 33,000 | 45,800 | 45,800 | 2,331   | 233    | 130    | 3,206   | 321    | 179    | 875    | 88     | 49    |                      |
|     | 9  | 52,600 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331   | 233    | 130    | 3,206   | 321    | 179    | 875    | 88     | 49    | 7-10 月<br>固定薪<br>資   |
|     | 10 | 52,600 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331   | 233    | 130    | 3,206   | 321    | 179    | 875    | 88     | 49    |                      |
|     | 11 | 52,600 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331   | 233    | 130    | 3,206   | 321    | 179    | 875    | 88     | 49    |                      |
|     | 12 | 52,600 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,331   | 233    | 130    | 3,206   | 321    | 179    | 875    | 88     | 49    |                      |
| 110 | 1  | 52,600 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,448   | 233    | 130    | 3,366   | 321    | 179    | 918    | 88     | 49    |                      |
|     | 2  | 52,600 |        | 33,000 | 33,000 | 45,800 | 45,800 | 2,448   | 233    | 130    | 3,366   | 321    | 179    | 918    | 88     | 49    |                      |
|     | 3  | 52,600 | 52,600 | 33,000 | 33,000 | 45,800 | 45,800 | 2,448   | 233    | 130    | 3,366   | 321    | 179    | 918    | 88     | 49    | 12-3 月<br>固定薪<br>資   |
|     | 4  | 53,300 | 52,600 | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 142    | 3,366   | 321    | 179    | 698    | 67     | 37    | 0000000<br>單位自<br>調  |
|     | 5  | 53,300 |        | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 142    | 3,366   | 321    | 179    | 698    | 67     | 37    |                      |
|     | 6  | 53,300 |        | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 142    | 3,366   | 321    | 179    | 698    | 67     | 37    |                      |
|     | 7  | 53,300 |        | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 142    | 3,366   | 321    | 179    | 698    | 67     | 37    |                      |
|     | 8  | 53,300 |        | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 142    | 3,366   | 321    | 179    | 698    | 67     | 37    |                      |
|     | 9  | 53,300 | 53,300 | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 142    | 3,366   | 321    | 179    | 698    | 67     | 37    | 7-10 月<br>固定薪<br>資   |
|     | 10 | 53,300 |        | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 142    | 3,366   | 321    | 179    | 698    | 67     | 37    |                      |
|     | 11 | 53,300 |        | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 142    | 3,366   | 321    | 179    | 698    | 67     | 37    |                      |
|     | 12 | 53,300 |        | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 142    | 3,366   | 321    | 179    | 698    | 67     | 37    |                      |
| 111 | 1  | 53,300 |        | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 127    | 3,366   | 321    | 160    | 698    | 67     | 33    |                      |
|     | 2  | 53,300 |        | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 127    | 3,366   | 321    | 160    | 698    | 67     | 33    |                      |
|     | 3  | 53,300 | 53,300 | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 127    | 3,366   | 321    | 160    | 698    | 67     | 33    | 12-3 月<br>固定薪<br>資   |
|     | 4  | 53,300 |        | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 127    | 3,366   | 321    | 160    | 698    | 67     | 33    |                      |
|     | 5  | 53,300 | 53,300 | 36,300 | 36,300 | 45,800 | 45,800 | 2,668   | 254    | 127    | 3,366   | 321    | 160    | 698    | 67     | 33    | 0000000<br>災保法<br>施行 |
|     | 6  | 57,100 | 53,300 | 40,100 | 40,100 | 45,800 | 55,400 | 2,947   | 281    | 140    | 3,366   | 321    | 194    | 419    | 40     | 54    | 0000000<br>單位自<br>調  |
|     | 7  | 57,100 |        | 40,100 | 40,100 | 45,800 | 55,400 | 2,947   | 281    | 140    | 3,366   | 321    | 194    | 419    | 40     | 54    |                      |
|     | 8  | 57,100 |        | 40,100 | 40,100 | 45,800 | 55,400 | 2,947   | 281    | 140    | 3,366   | 321    | 194    | 419    | 40     | 54    |                      |
|     | 9  | 57,100 | 57,100 | 40,100 | 40,100 | 45,800 | 57,800 | 2,947   | 281    | 140    | 3,366   | 321    | 202    | 419    | 40     | 62    | 7-10 月<br>固定薪<br>資   |
|     | 10 | 57,100 |        | 40,100 | 40,100 | 45,800 | 57,800 | 2,947   | 281    | 140    | 3,366   | 321    | 202    | 419    | 40     | 62    |                      |
|     | 11 | 57,100 |        | 40,100 | 40,100 | 45,800 | 57,800 | 2,947   | 281    | 140    | 3,366   | 321    | 202    | 419    | 40     | 62    |                      |
|     | 12 | 57,100 |        | 40,100 | 40,100 | 45,800 | 57,800 | 2,947   | 281    | 140    | 3,366   | 321    | 202    | 419    | 40     | 62    |                      |
| 112 | 1  | 57,100 |        | 40,100 | 40,100 | 45,800 | 57,800 | 3,088   | 281    | 140    | 3,527   | 321    | 202    | 439    | 40     | 62    |                      |
|     | 2  | 57,100 | 57,100 | 40,100 | 40,100 | 45,800 | 57,800 | 3,088   | 281    | 140    | 3,527   | 321    | 202    | 439    | 40     | 62    |                      |
|     | 3  | 57,100 |        | 40,100 | 40,100 | 45,800 | 57,800 | 206     | 19     | 9      | 235     | 21     | 13     | 29     | 2      | 4     | 0000000<br>退保        |
| 合計  |    |        |        |        |        |        |        | 246,752 | 25,594 | 14,316 | 346,157 | 36,111 | 20,683 | 99,405 | 10,517 | 6,367 |                      |

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## 【附表二】

03

| 年月     | 月薪資總額  | 單位原申報  |              | 單位應申報  |              | 保費差額  | 備註 |
|--------|--------|--------|--------------|--------|--------------|-------|----|
|        |        | 投保金額   | 應繳單位<br>負擔保費 | 投保金額   | 應繳單位<br>負擔保費 |       |    |
| 101/12 | 50,000 | 28,800 | 1,442        | 50,600 | 2,534        | 1,092 |    |
| 102/01 | 52,000 | 28,800 | 1,442        | 53,000 | 2,654        | 1,212 |    |
| 102/02 | 52,000 | 28,800 | 1,378        | 53,000 | 2,535        | 1,157 |    |
| 102/03 | 52,000 | 28,800 | 1,378        | 53,000 | 2,535        | 1,157 |    |
| 102/04 | 52,000 | 28,800 | 1,378        | 53,000 | 2,535        | 1,157 |    |
| 102/05 | 52,000 | 28,800 | 1,378        | 53,000 | 2,535        | 1,157 |    |

|        |        |        |       |        |       |       |  |
|--------|--------|--------|-------|--------|-------|-------|--|
| 102/06 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 102/07 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 102/08 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 102/09 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 102/10 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 102/11 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 102/12 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 103/01 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 103/02 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 103/03 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 103/04 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 103/05 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 103/06 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 103/07 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 103/08 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 103/09 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 103/10 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 103/11 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 103/12 | 52,000 | 28,800 | 1,378 | 53,000 | 2,535 | 1,157 |  |
| 104/01 | 52,000 | 28,800 | 1,313 | 53,000 | 2,416 | 1,103 |  |
| 104/02 | 52,000 | 28,800 | 1,313 | 53,000 | 2,416 | 1,103 |  |
| 104/03 | 52,000 | 28,800 | 1,313 | 53,000 | 2,416 | 1,103 |  |
| 104/04 | 52,000 | 28,800 | 1,313 | 53,000 | 2,416 | 1,103 |  |
| 104/05 | 52,000 | 28,800 | 1,313 | 53,000 | 2,416 | 1,103 |  |
| 104/06 | 52,000 | 28,800 | 1,313 | 53,000 | 2,416 | 1,103 |  |
| 104/07 | 52,000 | 28,800 | 1,313 | 53,000 | 2,416 | 1,103 |  |
| 104/08 | 52,000 | 28,800 | 1,313 | 53,000 | 2,416 | 1,103 |  |
| 104/09 | 52,000 | 28,800 | 1,313 | 53,000 | 2,416 | 1,103 |  |
| 104/10 | 52,000 | 28,800 | 1,313 | 53,000 | 2,416 | 1,103 |  |
| 104/11 | 52,000 | 28,800 | 1,313 | 53,000 | 2,416 | 1,103 |  |
| 104/12 | 52,000 | 28,800 | 1,313 | 53,000 | 2,416 | 1,103 |  |
| 105/01 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 105/02 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 105/03 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 105/04 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 105/05 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |

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|        |        |        |       |        |       |       |  |
|--------|--------|--------|-------|--------|-------|-------|--|
| 105/06 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 105/07 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 105/08 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 105/09 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 105/10 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 105/11 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 105/12 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 106/01 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 106/02 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 106/03 | 52,000 | 28,800 | 1,305 | 53,000 | 2,401 | 1,096 |  |
| 106/04 | 52,000 | 40,100 | 1,817 | 53,000 | 2,401 | 584   |  |
| 106/05 | 52,000 | 40,100 | 1,817 | 53,000 | 2,401 | 584   |  |
| 106/06 | 52,000 | 40,100 | 1,817 | 53,000 | 2,401 | 584   |  |
| 106/07 | 54,000 | 30,300 | 1,373 | 55,400 | 2,510 | 1,137 |  |
| 106/08 | 54,000 | 30,300 | 1,373 | 55,400 | 2,510 | 1,137 |  |
| 106/09 | 54,000 | 30,300 | 1,373 | 55,400 | 2,510 | 1,137 |  |
| 106/10 | 54,000 | 30,300 | 1,373 | 55,400 | 2,510 | 1,137 |  |
| 106/11 | 54,000 | 30,300 | 1,373 | 55,400 | 2,510 | 1,137 |  |
| 106/12 | 54,000 | 30,300 | 1,373 | 55,400 | 2,510 | 1,137 |  |
| 107/01 | 54,000 | 30,300 | 1,373 | 55,400 | 2,510 | 1,137 |  |
| 107/02 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 107/03 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 107/04 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 107/05 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 107/06 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 107/07 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 107/08 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 107/09 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 107/10 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 107/11 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 107/12 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 108/01 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 108/02 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 108/03 | 52,500 | 31,800 | 1,441 | 53,000 | 2,401 | 960   |  |
| 108/04 | 52,500 | 33,300 | 1,509 | 53,000 | 2,401 | 892   |  |
| 108/05 | 52,500 | 33,300 | 1,509 | 53,000 | 2,401 | 892   |  |

|        |        |        |       |        |       |     |  |
|--------|--------|--------|-------|--------|-------|-----|--|
| 108/06 | 52,500 | 33,300 | 1,509 | 53,000 | 2,401 | 892 |  |
| 108/07 | 52,500 | 33,300 | 1,509 | 53,000 | 2,401 | 892 |  |
| 108/08 | 52,500 | 33,300 | 1,509 | 53,000 | 2,401 | 892 |  |
| 108/09 | 52,500 | 33,300 | 1,509 | 53,000 | 2,401 | 892 |  |
| 108/10 | 52,500 | 33,300 | 1,509 | 53,000 | 2,401 | 892 |  |
| 108/11 | 52,500 | 33,300 | 1,509 | 53,000 | 2,401 | 892 |  |
| 108/12 | 52,500 | 33,300 | 1,509 | 53,000 | 2,401 | 892 |  |
| 109/01 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 109/02 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 109/03 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 109/04 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 109/05 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 109/06 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 109/07 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 109/08 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 109/09 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 109/10 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 109/11 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 109/12 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 110/01 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 110/02 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 110/03 | 52,500 | 33,300 | 1,481 | 53,000 | 2,356 | 875 |  |
| 110/04 | 53,300 | 36,300 | 1,614 | 55,400 | 2,463 | 849 |  |
| 110/05 | 53,300 | 36,300 | 1,614 | 55,400 | 2,463 | 849 |  |
| 110/06 | 53,300 | 36,300 | 1,614 | 55,400 | 2,463 | 849 |  |
| 110/07 | 53,300 | 36,300 | 1,614 | 55,400 | 2,463 | 849 |  |
| 110/08 | 53,300 | 36,300 | 1,614 | 55,400 | 2,463 | 849 |  |
| 110/09 | 53,300 | 36,300 | 1,614 | 55,400 | 2,463 | 849 |  |
| 110/10 | 53,300 | 36,300 | 1,614 | 55,400 | 2,463 | 849 |  |
| 110/11 | 53,300 | 36,300 | 1,614 | 55,400 | 2,463 | 849 |  |
| 110/12 | 53,300 | 36,300 | 1,614 | 55,400 | 2,463 | 849 |  |
| 110/01 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936 |  |
| 110/02 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936 |  |
| 110/03 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936 |  |
| 110/04 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936 |  |
| 110/05 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936 |  |

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|        |        |        |       |        |       |         |  |
|--------|--------|--------|-------|--------|-------|---------|--|
| 110/06 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936     |  |
| 110/07 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936     |  |
| 110/08 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936     |  |
| 110/09 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936     |  |
| 110/10 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936     |  |
| 110/11 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936     |  |
| 110/12 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936     |  |
| 111/01 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936     |  |
| 111/02 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936     |  |
| 111/03 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936     |  |
| 111/04 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936     |  |
| 111/05 | 53,300 | 36,300 | 1,779 | 55,400 | 2,715 | 936     |  |
| 111/06 | 57,100 | 40,100 | 1,965 | 57,800 | 2,833 | 868     |  |
| 111/07 | 57,100 | 40,100 | 1,965 | 57,800 | 2,833 | 868     |  |
| 111/08 | 57,100 | 40,100 | 1,965 | 57,800 | 2,833 | 868     |  |
| 111/09 | 57,100 | 40,100 | 1,965 | 57,800 | 2,833 | 868     |  |
| 111/10 | 57,100 | 40,100 | 1,965 | 57,800 | 2,833 | 868     |  |
| 111/11 | 57,100 | 40,100 | 1,965 | 57,800 | 2,833 | 868     |  |
| 111/09 | 57,100 | 40,100 | 1,965 | 57,800 | 2,833 | 868     |  |
| 111/10 | 57,100 | 40,100 | 1,965 | 57,800 | 2,833 | 868     |  |
| 111/11 | 57,100 | 40,100 | 1,965 | 57,800 | 2,833 | 868     |  |
| 111/12 | 57,100 | 40,100 | 1,965 | 57,800 | 2,833 | 868     |  |
| 112/01 | 57,100 | 40,100 | 1,953 | 57,800 | 2,815 | 862     |  |
| 112/02 | 57,100 | 40,100 | 1,953 | 57,800 | 2,815 | 862     |  |
| 合計     |        |        |       |        |       | 109,661 |  |

02

## 【附表三】

03

| 年月     | 月薪資<br>總額 | 前三個月<br>平均薪資 | 單位原申報     |             | 單位應申報     |             | 差額(C)=<br>(B)-(A) | 備註              |
|--------|-----------|--------------|-----------|-------------|-----------|-------------|-------------------|-----------------|
|        |           |              | 月提繳<br>工資 | 提繳金<br>額(A) | 月提繳<br>工資 | 提繳金<br>額(B) |                   |                 |
| 101/12 | 48,200    |              | 28,800    | 1,613       |           |             |                   | 101年12月<br>3日提繳 |
| 102/01 | 50,200    |              | 28,800    | 1,728       |           |             |                   |                 |
| 102/02 | 50,200    |              | 28,800    | 1,728       |           |             |                   |                 |
| 102/03 | 50,200    |              | 28,800    | 1,728       |           |             |                   |                 |
| 102/04 | 50,200    |              | 28,800    | 1,728       |           |             |                   |                 |

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|        |         |         |         |        |         |        |        |  |
|--------|---------|---------|---------|--------|---------|--------|--------|--|
| 102/05 | 50, 200 |         | 28, 800 | 1, 728 |         |        |        |  |
| 102/06 | 50, 200 |         | 28, 800 | 1, 728 |         |        |        |  |
| 102/07 | 50, 200 |         | 28, 800 | 1, 728 |         |        |        |  |
| 102/08 | 50, 200 | 50, 200 | 28, 800 | 1, 728 |         |        |        |  |
| 102/09 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 102/10 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 102/11 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 102/12 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 103/01 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 103/02 | 50, 200 | 50, 200 | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 103/03 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 103/04 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 103/05 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 103/06 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 103/07 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 103/08 | 50, 200 | 50, 200 | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 103/09 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 103/10 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 103/11 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 103/12 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 104/01 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 104/02 | 50, 200 | 50, 208 | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 104/03 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 104/04 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 104/05 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 104/06 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 104/07 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 104/08 | 50, 200 | 50, 200 | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 104/09 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 104/10 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 104/11 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 104/12 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 105/01 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 105/02 | 50, 200 | 50, 200 | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 105/03 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 105/04 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |
| 105/05 | 50, 200 |         | 28, 800 | 1, 728 | 50, 600 | 3, 036 | 1, 308 |  |

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|        |        |        |        |       |        |       |       |  |
|--------|--------|--------|--------|-------|--------|-------|-------|--|
| 105/06 | 50,200 |        | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 105/07 | 50,200 |        | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 105/08 | 50,200 | 50,200 | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 105/09 | 50,200 |        | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 105/10 | 50,200 |        | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 105/11 | 50,200 |        | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 105/12 | 50,200 |        | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 106/01 | 50,200 |        | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 106/02 | 50,200 | 50,200 | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 106/03 | 50,200 |        | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 106/04 | 50,200 |        | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 106/05 | 50,200 |        | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 106/06 | 50,200 | 50,200 | 28,800 | 1,728 | 50,600 | 3,036 | 1,308 |  |
| 106/07 | 50,400 |        | 30,300 | 1,818 | 50,600 | 3,036 | 1,218 |  |
| 106/08 | 50,400 | 50,266 | 30,300 | 1,818 | 50,600 | 3,036 | 1,218 |  |
| 106/09 | 50,400 |        | 30,300 | 1,818 | 50,600 | 3,036 | 1,218 |  |
| 106/10 | 50,400 |        | 30,300 | 1,818 | 50,600 | 3,036 | 1,218 |  |
| 106/11 | 50,400 |        | 30,300 | 1,818 | 50,600 | 3,036 | 1,218 |  |
| 106/12 | 50,400 |        | 30,300 | 1,818 | 50,600 | 3,036 | 1,218 |  |
| 107/01 | 50,400 | 50,400 | 30,300 | 1,818 | 50,600 | 3,036 | 1,218 |  |
| 107/02 | 50,500 | 50,400 | 31,800 | 1,908 | 50,600 | 3,036 | 1,128 |  |
| 107/03 | 52,500 |        | 31,800 | 1,908 | 50,600 | 3,036 | 1,128 |  |
| 107/04 | 52,500 |        | 31,800 | 1,908 | 50,600 | 3,036 | 1,128 |  |
| 107/05 | 52,500 |        | 31,800 | 1,908 | 50,600 | 3,036 | 1,128 |  |
| 107/06 | 52,500 |        | 31,800 | 1,908 | 50,600 | 3,036 | 1,128 |  |
| 107/07 | 52,500 |        | 31,800 | 1,908 | 50,600 | 3,036 | 1,128 |  |
| 107/08 | 52,500 | 52,500 | 31,800 | 1,908 | 50,600 | 3,036 | 1,128 |  |
| 107/09 | 52,500 |        | 31,800 | 1,908 | 53,000 | 3,180 | 1,272 |  |
| 107/10 | 52,500 |        | 31,800 | 1,908 | 53,000 | 3,180 | 1,272 |  |
| 107/11 | 52,500 |        | 31,800 | 1,908 | 53,000 | 3,180 | 1,272 |  |
| 107/12 | 52,500 |        | 31,800 | 1,908 | 53,000 | 3,180 | 1,272 |  |
| 108/01 | 52,500 |        | 31,800 | 1,908 | 53,000 | 3,180 | 1,272 |  |
| 108/02 | 52,500 | 52,500 | 31,800 | 1,908 | 53,000 | 3,180 | 1,272 |  |
| 108/03 | 52,500 | 52,500 | 31,800 | 1,908 | 53,000 | 3,180 | 1,272 |  |
| 108/04 | 52,600 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 108/05 | 52,500 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 108/06 | 52,500 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |

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|        |        |        |        |       |        |       |       |  |
|--------|--------|--------|--------|-------|--------|-------|-------|--|
| 108/07 | 52,500 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 108/08 | 52,500 | 52,500 | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 108/09 | 52,500 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 108/10 | 52,500 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 108/11 | 52,500 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 108/12 | 52,500 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 109/01 | 52,600 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 109/02 | 52,600 | 52,533 | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 109/03 | 52,600 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 109/04 | 52,600 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 109/05 | 52,600 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 109/06 | 52,600 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 109/07 | 52,600 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 109/08 | 52,600 | 52,600 | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 109/09 | 52,600 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 109/10 | 52,600 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 109/11 | 52,600 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 109/12 | 52,600 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 110/01 | 52,600 |        | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 110/02 | 52,600 | 52,600 | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 110/03 | 52,600 | 52,600 | 33,300 | 1,998 | 53,000 | 3,180 | 1,182 |  |
| 110/04 | 53,300 |        | 36,300 | 2,178 | 53,000 | 3,180 | 1,002 |  |
| 110/05 | 53,300 |        | 36,300 | 2,178 | 53,000 | 3,180 | 1,002 |  |
| 110/06 | 53,300 |        | 36,300 | 2,178 | 53,000 | 3,180 | 1,002 |  |
| 110/07 | 53,300 |        | 36,300 | 2,178 | 53,000 | 3,180 | 1,002 |  |
| 110/08 | 53,300 | 53,300 | 36,300 | 2,178 | 53,000 | 3,180 | 1,002 |  |
| 110/09 | 53,300 |        | 36,300 | 2,178 | 55,400 | 3,324 | 1,146 |  |
| 110/10 | 53,300 |        | 36,300 | 2,178 | 55,400 | 3,324 | 1,146 |  |
| 110/11 | 53,300 |        | 36,300 | 2,178 | 55,400 | 3,324 | 1,146 |  |
| 110/12 | 53,300 |        | 36,300 | 2,178 | 55,400 | 3,324 | 1,146 |  |
| 111/01 | 53,300 |        | 36,300 | 2,178 | 55,400 | 3,324 | 1,146 |  |
| 111/02 | 53,300 | 53,300 | 36,300 | 2,178 | 55,400 | 3,324 | 1,146 |  |
| 111/03 | 53,300 |        | 36,300 | 2,178 | 55,400 | 3,324 | 1,146 |  |
| 111/04 | 53,300 |        | 36,300 | 2,178 | 55,400 | 3,324 | 1,146 |  |
| 111/05 | 53,300 | 53,300 | 36,300 | 2,178 | 55,400 | 3,324 | 1,146 |  |
| 111/06 | 57,100 |        | 40,100 | 2,406 | 55,400 | 3,324 | 918   |  |
| 111/07 | 57,100 |        | 40,100 | 2,406 | 55,400 | 3,324 | 918   |  |

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|        |        |        |        |       |        |       |         |                |
|--------|--------|--------|--------|-------|--------|-------|---------|----------------|
| 111/08 | 57,100 | 55,833 | 40,100 | 2,406 | 55,400 | 3,324 | 918     |                |
| 111/09 | 57,100 |        | 40,100 | 2,406 | 57,800 | 3,468 | 1,062   |                |
| 111/10 | 57,100 |        | 40,100 | 2,406 | 57,800 | 3,468 | 1,062   |                |
| 111/11 | 57,100 |        | 40,100 | 2,406 | 57,800 | 3,468 | 1,062   |                |
| 111/12 | 57,100 |        | 40,100 | 2,406 | 57,800 | 3,468 | 1,062   |                |
| 112/01 | 57,100 |        | 40,100 | 2,406 | 57,800 | 3,468 | 1,062   |                |
| 112/02 | 57,100 |        | 40,100 | 2,406 | 57,800 | 3,468 | 1,062   |                |
| 112/03 | 57,100 |        | 40,100 | 160   | 57,800 | 231   | 71      | 112年3月2<br>日停繳 |
| 合計     |        |        |        |       |        |       | 138,383 |                |