직장가입자 등급별 표준보수월액(시행령 제36조 제4항 관련)

(2004.1.1. 시행)

(단위 : 원)

등급	보수월액		표준보수월액	보험료(4.21%)			등급	보수월액		표준보수월액	보험료(4.21%)		
	이상	미만		계	사용자	근로자		이상	미만		계	사용자	근로자
1	300,000미만		280,000	11,780	5,890	5,890	51	7,750,000	8,050,000	7,900,000	332,580	166,290	166,290
2	300,000	350,000	330,000	13,880	6,940	6,940	52	8,050,000	8,350,000	8,200,000	345,220	172,610	172,610
3	350,000	400,000	380,000	15,980	7,990	7,990	53	8,350,000	8,650,000	8,500,000	357,840	178,920	178,920
4	400,000	450,000	430,000	18,100	9,050	9,050	54	8,650,000	8,950,000	8,800,000	370,480	185,240	185,240
5	450,000	500,000	480,000	20,200	10,100	10,100	55	8,950,000	9,250,000	9,100,000	383,100	191,550	191,550
6	500,000	550,000	530,000	22,300	11,150	11,150	56	9,250,000	9,550,000	9,400,000	395,740	197,870	197,870
7	550,000	600,000	580,000	24,400	12,200	12,200	57	9,550,000	9,850,000	9,700,000	408,360	204,180	204,180
8	600,000	650,000	630,000	26,520	13,260	13,260	58	9,850,000	10,150,000	10,000,000	421,000	210,500	210,500
9	650,000	700,000	680,000	28,620	14,310	14,310	59	10,150,000	10,450,000	10,300,000	433,620	216,810	216,810
10	700,000	750,000	730,000	30,720	15,360	15,360	60	10,450,000	10,750,000	10,600,000	446,260	223,130	223,130
11	750,000	850,000	800,000	33,680	16,840	16,840	61	10,750,000	11,200,000	10,980,000	462,240	231,120	231,120
12	850,000	950,000	900,000	37,880	18,940	18,940	62	11,200,000	11,600,000	11,400,000	479,940	239,970	239,970
13	950,000	1,050,000	1,000,000	42,100	21,050	21,050	63	11,600,000	12,100,000	11,850,000	498,880	249,440	249,440
14	1,050,000	1,150,000	1,100,000	46,300	23,150	23,150	64	12,100,000	12,600,000	12,350,000	519,920	259,960	259,960
15	1,150,000	1,250,000	1,200,000	50,520	25,260	25,260	65	12,600,000	13,100,000	12,850,000	540,980	270,490	270,490
16	1,250,000	1,350,000	1,300,000	54,720	27,360	27,360	66	13,100,000	13,600,000	13,350,000	562,020	281,010	281,010
17	1,350,000	1,450,000	1,400,000	58,940	29,470	29,470	67	13,600,000	14,200,000	13,900,000	585,180	292,590	292,590
18	1,450,000	1,550,000	1,500,000	63,140	31,570	31,570	68	14,200,000	14,700,000	14,450,000	608,340	304,170	304,170
19	1,550,000	1,650,000	1,600,000	67,360	33,680	33,680	69	14,700,000	15,300,000	15,000,000	631,500	315,750	315,750
20	1,650,000	1,750,000	1,700,000	71,560	35,780	35,780	70	15,300,000	15,900,000	15,600,000	656,760	328,380	328,380
21	1,750,000	1,900,000	1,830,000	77,040	38,520	38,520	71	15,900,000	16,600,000	16,250,000	684,120	342,060	342,060
22	1,900,000	2,050,000	1,980,000	83,340	41,670	41,670	72	16,600,000	17,200,000	16,900,000	711,480	355,740	355,740
23	2,050,000	2,200,000	2,130,000	89,660	44,830	44,830	73	17,200,000	17,900,000	17,550,000	738,840	369,420	369,420
24	2,200,000	2,350,000	2,280,000	95,980	47,990	47,990	74	17,900,000	18,600,000	18,250,000	768,320	384,160	384,160
25	2,350,000	2,500,000	2,430,000	102,300	51,150	51,150	75	18,600,000	19,400,000	19,000,000	799,900	399,950	399,950
26	2,500,000	2,650,000	2,580,000	108,600	54,300	54,300	76	19,400,000	20,200,000	19,800,000	833,580	416,790	416,790
27	2,650,000	2,800,000	2,730,000	114,920	57,460	57,460	77	20,200,000	21,000,000	20,600,000	867,260	433,630	433,630
28	2,800,000	2,950,000	2,880,000	121,240	60,620	60,620	78	21,000,000	21,800,000	21,400,000	900,940	450,470	450,470
29	2,950,000	3,100,000	3,030,000	127,560	63,780	63,780	79	21,800,000	22,700,000	22,250,000	936,720	468,360	468,360
30	3,100,000	3,250,000	3,180,000	133,860	66,930	66,930	80	22,700,000	23,600,000	23,150,000	974,600	487,300	487,300
31	3,250,000	3,450,000	3,350,000	141,020	70,510	70,510	81	23,600,000	24,500,000	24,050,000	1,012,500	506,250	506,250
32	3,450,000	3,650,000	3,550,000	149,440	74,720	74,720	82	24,500,000	25,500,000	25,000,000	1,052,500	526,250	526,250
33	3,650,000	3,850,000	3,750,000	157,860	78,930	78,930	83	25,500,000	26,600,000	26,050,000	1,096,700	548,350	548,350
34	3,850,000	4,050,000	3,950,000	166,280	83,140	83,140	84	26,600,000	27,600,000	27,100,000	1,140,900	570,450	570,450
35	4,050,000	4,250,000	4,150,000	174,700	87,350	87,350	85	27,600,000	28,700,000	28,150,000	1,185,100	592,550	592,550
36	4,250,000	4,450,000	4,350,000	183,120	91,560	91,560	86	28,700,000	29,900,000	29,300,000	1,233,520	616,760	616,760
37	4,450,000	4,650,000	4,550,000	191,540	95,770	95,770	87	29,900,000	31,100,000	30,500,000	1,284,040	642,020	642,020
38	4,650,000	4,850,000	4,750,000	199,960	99,980	99,980	88	31,100,000	32,300,000	31,700,000	1,334,560	667,280	667,280
39	4,850,000	5,050,000	4,950,000	208,380	104,190	104,190	89	32,300,000	33,600,000	32,950,000	1,387,180	693,590	693,590
40	5,050,000	5,250,000	5,150,000	216,800	108,400	108,400	90	33,600,000	35,000,000	34,300,000	1,444,020	722,010	722,010
41	5,250,000	5,500,000	5,380,000	226,480	113,240	113,240	91	35,000,000	36,400,000	35,700,000	1,502,960	751,480	751,480
42	5,500,000	5,750,000	5,630,000	237,020	118,510	118,510	92	36,400,000	37,800,000	37,100,000	1,561,900	780,950	780,950
43	5,750,000	6,000,000	5,880,000	247,540	123,770	123,770	93	37,800,000	39,300,000	38,550,000	1,622,940	811,470	811,470
44	6,000,000	6,250,000	6,130,000	258,060	129,030	129,030	94	39,300,000	40,900,000	40,100,000	1,688,200	844,100	844,100
45	6,250,000	6,500,000	6,380,000	268,580	134,290	134,290	95	40,900,000	42,600,000	41,750,000	1,757,660	878,830	878,830
46	6,500,000	6,750,000	6,630,000	279,120	139,560	139,560	96	42,600,000	44,300,000	43,450,000	1,829,240	914,620	914,620
47	6,750,000	7,000,000	6,880,000	289,640	144,820	144,820	97	44,300,000	46,000,000	45,150,000	1,900,800	950,400	950,400
48	7,000,000	7,250,000	7,130,000	300,160	150,080	150,080	98	46,000,000	47,900,000	46,950,000	1,976,580	988,290	988,290
49	7,250,000	7,500,000	7,380,000	310,680	155,340	155,340	99	47,900,000	49,800,000	48,850,000	2,056,580	1,028,290	1,028,290
50	7,500,000	7,750,000	7,630,000	321,220	160,610	160,610	100	49,800,000이상		50,800,000	2,138,680	1,069,340	1,069,340

비고 : 1. 직장가입자가 2이상 적용사업장에서 보수를 받고 있는 경우에는 각 사업장에서 받고 있는 보수를 기준으로 각각 표준보수월액을 결정한다.