

附表一 政務人員退職撫卹條例第十九條第四項附表—比照簡任級政務人員經審定退職年資之退職所得替代率對照彙整表

| 比率<br>任職年資 | 實施期間 | 中華民國一百零七年七月一日至一百零八年十二月三十一日 | 中華民國一百零九年一月一日至一百零九年十二月三十一日 | 中華民國一百一十年一月一日至一百一十年十二月三十一日 | 中華民國一百一十一年一月一日至一百一十一年十二月三十一日 | 中華民國一百一十二年一月一日至一百一十二年十二月三十一日 | 中華民國一百一十三年一月一日至一百一十三年十二月三十一日 | 中華民國一百一十四年一月一日至一百一十四年十二月三十一日 | 中華民國一百一十五年一月一日至一百一十五年十二月三十一日 | 中華民國一百一十六年一月一日至一百一十六年十二月三十一日 | 中華民國一百一十七年一月一日至一百一十七年十二月三十一日 | 中華民國一百一十八年一月一日以後 |
|------------|------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------|
| 三十五        |      | 75.0%                      | 73.5%                      | 72.0%                      | 70.5%                        | 69.0%                        | 67.5%                        | 66.0%                        | 64.5%                        | 63.0%                        | 61.5%                        | 60.0%            |
| 三十四        |      | 73.5%                      | 72.0%                      | 70.5%                      | 69.0%                        | 67.5%                        | 66.0%                        | 64.5%                        | 63.0%                        | 61.5%                        | 60.0%                        | 58.5%            |
| 三十三        |      | 72.0%                      | 70.5%                      | 69.0%                      | 67.5%                        | 66.0%                        | 64.5%                        | 63.0%                        | 61.5%                        | 60.0%                        | 58.5%                        | 57.0%            |
| 三十二        |      | 70.5%                      | 69.0%                      | 67.5%                      | 66.0%                        | 64.5%                        | 63.0%                        | 61.5%                        | 60.0%                        | 58.5%                        | 57.0%                        | 55.5%            |
| 三十一        |      | 69.0%                      | 67.5%                      | 66.0%                      | 64.5%                        | 63.0%                        | 61.5%                        | 60.0%                        | 58.5%                        | 57.0%                        | 55.5%                        | 54.0%            |
| 三十         |      | 67.5%                      | 66.0%                      | 64.5%                      | 63.0%                        | 61.5%                        | 60.0%                        | 58.5%                        | 57.0%                        | 55.5%                        | 54.0%                        | 52.5%            |
| 二十九        |      | 66.0%                      | 64.5%                      | 63.0%                      | 61.5%                        | 60.0%                        | 58.5%                        | 57.0%                        | 55.5%                        | 54.0%                        | 52.5%                        | 51.0%            |
| 二十八        |      | 64.5%                      | 63.0%                      | 61.5%                      | 60.0%                        | 58.5%                        | 57.0%                        | 55.5%                        | 54.0%                        | 52.5%                        | 51.0%                        | 49.5%            |
| 二十七        |      | 63.0%                      | 61.5%                      | 60.0%                      | 58.5%                        | 57.0%                        | 55.5%                        | 54.0%                        | 52.5%                        | 51.0%                        | 49.5%                        | 48.0%            |
| 二十六        |      | 61.5%                      | 60.0%                      | 58.5%                      | 57.0%                        | 55.5%                        | 54.0%                        | 52.5%                        | 51.0%                        | 49.5%                        | 48.0%                        | 46.5%            |
| 二十五        |      | 60.0%                      | 58.5%                      | 57.0%                      | 55.5%                        | 54.0%                        | 52.5%                        | 51.0%                        | 49.5%                        | 48.0%                        | 46.5%                        | 45.0%            |
| 二十四        |      | 58.5%                      | 57.0%                      | 55.5%                      | 54.0%                        | 52.5%                        | 51.0%                        | 49.5%                        | 48.0%                        | 46.5%                        | 45.0%                        | 43.5%            |
| 二十三        |      | 57.0%                      | 55.5%                      | 54.0%                      | 52.5%                        | 51.0%                        | 49.5%                        | 48.0%                        | 46.5%                        | 45.0%                        | 43.5%                        | 42.0%            |
| 二十二        |      | 55.5%                      | 54.0%                      | 52.5%                      | 51.0%                        | 49.5%                        | 48.0%                        | 46.5%                        | 45.0%                        | 43.5%                        | 42.0%                        | 40.5%            |
| 二十一        |      | 54.0%                      | 52.5%                      | 51.0%                      | 49.5%                        | 48.0%                        | 46.5%                        | 45.0%                        | 43.5%                        | 42.0%                        | 40.5%                        | 39.0%            |
| 二十         |      | 52.5%                      | 51.0%                      | 49.5%                      | 48.0%                        | 46.5%                        | 45.0%                        | 43.5%                        | 42.0%                        | 40.5%                        | 39.0%                        | 37.5%            |
| 十九         |      | 51.0%                      | 49.5%                      | 48.0%                      | 46.5%                        | 45.0%                        | 43.5%                        | 42.0%                        | 40.5%                        | 39.0%                        | 37.5%                        | 36.0%            |
| 十八         |      | 49.5%                      | 48.0%                      | 46.5%                      | 45.0%                        | 43.5%                        | 42.0%                        | 40.5%                        | 39.0%                        | 37.5%                        | 36.0%                        | 34.5%            |
| 十七         |      | 48.0%                      | 46.5%                      | 45.0%                      | 43.5%                        | 42.0%                        | 40.5%                        | 39.0%                        | 37.5%                        | 36.0%                        | 34.5%                        | 33.0%            |
| 十六         |      | 46.5%                      | 45.0%                      | 43.5%                      | 42.0%                        | 40.5%                        | 39.0%                        | 37.5%                        | 36.0%                        | 34.5%                        | 33.0%                        | 31.5%            |
| 十五以下       |      | 45.0%                      | 43.5%                      | 42.0%                      | 40.5%                        | 39.0%                        | 37.5%                        | 36.0%                        | 34.5%                        | 33.0%                        | 31.5%                        | 30.0%            |