附表三 公務人員退休資遺撫卹法第三十七條附表—退休公務人員經審定退休年費之退休所得替代率對照彙整表

貴苑期間 比率 任職年責	七年七月一日至	CONTRACTOR STREET	年一月一日至一	一年一月一日至	二年一月一日至	三年一月一日至	四年一月一日至	五年一月一日至	中華民國一百十 六年一月一日至 一百十六年十二 月三十一日		中華民國一百一 八年一月一日 以後
四十	77.5%	76.0%	74.5%	73.0%	71.5%	70.0%	68.5%	67.0%	65.5%	64.0%	62.5%
三十九	77%	75.5%	74.0%	72.5%	71.0%	69.5%	68.0%	66.5%	65.0%	63.5%	62.0%
三十八	76.5%	75.0%	73.5%	72.0%	70.5%	69.0%	67.5%	66.0%	64.5%	63.0%	61.5%
Ett	76%	74.5%	73.0%	71.5%	70.0%	68.5%	67.0%	65.5%	64.0%	62.5%	61.8%
三十六	75.5%	74.0%	72.5%	71.0%	69.5%	68.0%	66.5%	65.0%	63.5%	62.0%	60.5%
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%
크+트	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%
五十	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	660%	64.5%	63.0%	61.5%	60.0%	58.5%	57.0%	55.5%	54.0%	52.5%	51,0%
= +A	64.5%	63.0%	61.5%	60.0%	58.5%	57.0%	55.5%	54.0%	52.5%	51.0%	49.5%
<u>i+</u> t	6349%	61.5%	60.0%	58.5%	57.0%	55.5%	54.0%	52.5%	51.0%	49.5%	48.0%
二十六	61.9%	60.0%	58.5%	57.0%	55.5%	54.0%	52.5%	51.0%	49.5%	48.0%	46.5%
二十五	600%	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%
그+트	57,0%	55.5%	54.0%	52.5%	51.0%	49.5%	48.0%	46.5%	45.0%	43.5%	42.0%
<u>-+-</u>	55.5%	54.0%	52.5%	51.0%	49.5%	48.0%	46.5%	45.0%	43.5%	42.0%	40.5%

=+-	540%	52.5%	51.0%	49.5%	48.0%	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%
= +	52.5%	51,0%	49.5%	48,0%	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%
批	51.0%	49.5%	48.0%	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%	36.0%
+1	49.5%	48.0%	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%	36.0%	34.5%
++	48.0%	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%	36.0%	34.5%	33,0%
++	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%	36.0%	34.5%	33.0%	31.5%
十五	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%	36.0%	34,5%	33.0%	31.5%	30.0%

註記:退休公務人員退休審定年資未滿十五年者,其退休所得替代率以十五年計。