

附表三 公立學校教職員退休資遣撫卹條例第三十七條附表—退休教職員經審定退休年資之退休所得替代率對照彙整表

| 比率<br>實施期間<br>任職年資 | 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 |
|--------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------|
| 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                | 77.0%                      | 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%            |
| 三十七                | 76.0%                      | 74.5%                      | 73.0%                      | 71.5%                        | 70.0%                        | 68.5%                        | 67.0%                        | 65.5%                        | 64.0%                        | 62.5%                        | 61.0%            |
| 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%            |
| 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                 | 45.0%                      | 43.5%                      | 42.0%                      | 40.5%                        | 39.0%                        | 37.5%                        | 36.0%                        | 34.5%                        | 33.0%                        | 31.5%                        | 30.0%            |

註記：退休教職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。