

附錄C-1. 「以年所得作計算最高年功俸退休年資25年所得替代率表」 單位:新台幣

服務年資25年		(A)	(B)	(C)	(D)	(E)=(A)+(B)+(C)+(D)	(F)	(G)	(H)=(F)+(G)	(I)=(H)/(E)
退休等級		本俸	專業 加給	主管 加給	1.5個月 年終 工作獎金 /12	現職每 月薪資	現領每月 退休給與	年終 慰問金/12	每月退休 所得	退休所得 替代率
第一職等 年功六	非主管	17,890	17,190	0	4,385	39,465	29,822	1,901	31,723	80.38%
第二職等 年功六	非主管	21,120	17,250	0	4,796	43,166	35,039	2,244	37,283	86.37%
第三職等 年功八	非主管	26,610	17,310	0	5,490	49,410	43,905	2,827	46,732	94.58%
第四職等 年功八	非主管	28,545	17,530	0	5,759	51,834	47,030	3,033	50,063	96.58%
第五職等 年功十	主管	33,390	18,350	3,630	6,921	62,291	54,855	3,548	58,403	93.76%
	非主管	33,390	18,350	0	6,468	58,208	54,855	3,548	58,403	100.34%
第六職等 年功六	主管	34,360	20,180	4,090	7,329	65,959	56,421	3,651	60,072	91.08%
	非主管	34,360	20,180	0	6,818	61,358	56,421	3,651	60,072	97.91%
第七職等 年功六	主管	37,915	21,070	4,990	7,997	71,972	62,163	4,028	66,191	91.97%
	非主管	37,915	21,070	0	7,373	66,358	62,163	4,028	66,191	99.75%
第八職等 年功六	主管	40,500	23,980	6,540	8,878	79,898	66,338	4,303	70,641	88.41%
	非主管	40,500	23,980	0	8,060	72,540	66,338	4,303	70,641	97.38%
第九職等 年功七	主管	45,665	25,010	8,440	9,889	89,004	74,679	4,852	79,531	89.36%
	非主管	45,665	25,010	0	8,834	79,509	74,679	4,852	79,531	100.03%
第十職等 年功五	主管	50,190	29,080	11,400	11,334	102,004	81,987	5,333	87,320	85.60%
	非主管	50,190	29,080	0	9,909	89,179	81,987	5,333	87,320	97.92%
第十一職等 年功五	主管	50,835	31,690	16,660	12,398	111,583	83,029	5,401	88,430	79.25%
	非主管	50,835	31,690	0	10,316	92,841	83,029	5,401	88,430	95.25%
第十二職等 年功四	主管	51,480	35,620	25,700	14,100	126,900	84,070	5,470	89,540	70.56%
	非主管	51,480	35,620	0	10,888	97,988	84,070	5,470	89,540	91.38%
第十三職等 年功三	主管	51,480	36,730	28,510	14,590	131,310	84,070	5,470	89,540	68.19%
	非主管	51,480	36,730	0	11,026	99,236	84,070	5,470	89,540	90.23%
第十四職等 本俸	主管	51,480	39,440	35,200	15,765	141,885	84,070	5,470	89,540	63.11%
	非主管	51,480	39,440	0	11,365	102,285	84,070	5,470	89,540	87.54%

註1. 本表以公務員舊制年資15(75%)年. 新制年資10(20%)年. 合計25年設算.  
 2. 年終獎金=(本俸+專業加給+主管加給)\*1.5/12  
 3. 現領每月退休給與=月退休金+公保優存利息=(本俸\*75%+930+本俸\*20%\*2)+本俸\*31個月\*0.18/12個月

附錄C-2. 「以年所得作計算最高年功俸退休年資30年所得替代率表」

單位:新台幣

服務年資30年		(A)	(B)	(C)	(D)	(E)=(A)+(B)+(C)+(D)	(F)	(G)	(H)=(F)+(G)	(I)=(H)/(E)
退休等級		本俸	專業加給	主管加給	1.5個月年終工作獎金/12	現職每月薪資	現領每月退休給與	年終慰問金/12	每月退休所得	退休所得替代率
第一職等 年功六	非主管	17,890	17,190	0	4,385	39,465	33,400	2,013	35,413	89.73%
第二職等 年功六	非主管	21,120	17,250	0	4,796	43,166	39,263	2,376	41,639	96.46%
第三職等 年功八	非主管	26,610	17,310	0	5,490	49,410	49,227	2,994	52,221	105.69%
第四職等 年功八	非主管	28,545	17,530	0	5,759	51,834	52,739	3,211	55,950	107.94%
第五職等 年功十	主管	33,390	18,350	3,630	6,921	62,291	61,533	3,756	65,289	104.81%
	非主管	33,390	18,350	0	6,468	58,208	61,533	3,756	65,289	112.17%
第六職等 年功六	主管	34,360	20,180	4,090	7,329	65,959	63,293	3,866	67,159	101.82%
	非主管	34,360	20,180	0	6,818	61,358	63,293	3,866	67,159	109.46%
第七職等 年功六	主管	37,915	21,070	4,990	7,997	71,972	69,746	4,265	74,011	102.83%
	非主管	37,915	21,070	0	7,373	66,358	69,746	4,265	74,011	111.53%
第八職等 年功六	主管	40,500	23,980	6,540	8,878	79,898	74,438	4,556	78,994	98.87%
	非主管	40,500	23,980	0	8,060	72,540	74,438	4,556	78,994	108.90%
第九職等 年功七	主管	45,665	25,010	8,440	9,889	89,004	83,812	5,137	88,949	99.94%
	非主管	45,665	25,010	0	8,834	79,509	83,812	5,137	88,949	111.87%
第十職等 年功五	主管	50,190	29,080	11,400	11,334	102,004	92,025	5,646	97,671	95.75%
	非主管	50,190	29,080	0	9,909	89,179	92,025	5,646	97,671	109.52%
第十一職等 年功五	主管	50,835	31,690	16,660	12,398	111,583	93,196	5,719	98,914	88.65%
	非主管	50,835	31,690	0	10,316	92,841	93,196	5,719	98,914	106.54%
第十二職等 年功四	主管	51,480	35,620	25,700	14,100	126,900	94,366	5,792	100,158	78.93%
	非主管	51,480	35,620	0	10,888	97,988	94,366	5,792	100,158	102.21%
第十三職等 年功三	主管	51,480	36,730	28,510	14,590	131,310	94,366	5,792	100,158	76.28%
	非主管	51,480	36,730	0	11,026	99,236	94,366	5,792	100,158	100.93%
第十四職等 本俸	主管	51,480	39,440	35,200	15,765	141,885	94,366	5,792	100,158	70.59%
	非主管	51,480	39,440	0	11,365	102,285	94,366	5,792	100,158	97.92%

註1. 本表以公務員舊制年資15(75%)年, 新制年資15(30%)年, 合計30年設算。  
 2. 年終獎金=(本俸+專業加給+主管加給)\*1.5/12  
 3. 現領每月退休給與=月退休金+公保優存利息=(本俸\*75%+930+本俸\*30%\*2)+本俸\*31個月\*0.18/12個月

附錄C-3. 「以年所得作計算最高年功俸退休年資35年所得替代率表」 單位：新台幣

服務年資35年		(A)	(B)	(C)	(D)	(E)=(A)+(B)+(C)+(D)	(F)	(G)	(H)=(F)+(G)	(I)=(H)/(E)
退休等級		本俸	專業 加給	主管 加給	1.5個月 年終 工作獎金 /12	現職每 月薪資	現領每月 退休給與	年終 慰問金/12	每月退休 所得	退休所得 替代率
第一職等 年功六	非主管	17,890	17,190	0	4,385	39,465	36,978	2,124	39,103	99.08%
第二職等 年功六	非主管	21,120	17,250	0	4,796	43,166	43,487	2,508	45,995	106.55%
第三職等 年功八	非主管	26,610	17,310	0	5,490	49,410	54,549	3,160	57,709	116.80%
第四職等 年功八	非主管	28,545	17,530	0	5,759	51,834	58,448	3,390	61,838	119.30%
第五職等 年功十	主管	33,390	18,350	3,630	6,921	62,291	68,211	3,965	72,176	115.87%
	非主管	33,390	18,350	0	6,468	58,208	68,211	3,965	72,176	124.00%
第六職等 年功六	主管	34,360	20,180	4,090	7,329	65,959	70,165	4,080	74,246	112.56%
	非主管	34,360	20,180	0	6,818	61,358	70,165	4,080	74,246	121.01%
第七職等 年功六	主管	37,915	21,070	4,990	7,997	71,972	77,329	4,502	81,831	113.70%
	非主管	37,915	21,070	0	7,373	66,358	77,329	4,502	81,831	123.32%
第八職等 年功六	主管	40,500	23,980	6,540	8,878	79,898	82,538	4,809	87,347	109.32%
	非主管	40,500	23,980	0	8,060	72,540	82,538	4,809	87,347	120.41%
第九職等 年功七	主管	45,665	25,010	8,440	9,889	89,004	92,945	5,423	98,368	110.52%
	非主管	45,665	25,010	0	8,834	79,509	92,945	5,423	98,368	123.72%
第十職等 年功五	主管	50,190	29,080	11,400	11,334	102,004	102,063	5,960	108,023	105.90%
	非主管	50,190	29,080	0	9,909	89,179	102,063	5,960	108,023	121.13%
第十一職等 年功五	主管	50,835	31,690	16,660	12,398	111,583	103,363	6,037	109,399	98.04%
	非主管	50,835	31,690	0	10,316	92,841	103,363	6,037	109,399	117.84%
第十二職等 年功四	主管	51,480	35,620	25,700	14,100	126,900	104,662	6,113	110,775	87.29%
	非主管	51,480	35,620	0	10,888	97,988	104,662	6,113	110,775	113.05%
第十三職等 年功三	主管	51,480	36,730	28,510	14,590	131,310	104,662	6,113	110,775	84.36%
	非主管	51,480	36,730	0	11,026	99,236	104,662	6,113	110,775	111.63%
第十四職等 本俸	主管	51,480	39,440	35,200	15,765	141,885	104,662	6,113	110,775	78.07%
	非主管	51,480	39,440	0	11,365	102,285	104,662	6,113	110,775	108.30%

註1. 本表以公務員舊制年資15(75%)年. 新制年資20(40%)年. 合計35年設算.  
 2. 年終獎金=(本俸+專業加給+主管加給)\*1.5/12  
 3. 現領每月退休給與=月退休金+公保優存利息=(本俸\*75%+930+本俸\*40%\*2)+本俸\*31個月\*0.18/12個月

附錄C-4. 月收入(修正前)及年收入(修正後)退休所得替代率修正幅度表

		服務年資25年			服務年資30年			服務年資35年		
		修正前(A)	修正後(B)	$(C)=[(A)-(B)]/(A)$	修正前(A)	修正後(B)	$(C)=[(A)-(B)]/(A)$	修正前(A)	修正後(B)	$(C)=[(A)-(B)]/(A)$
退休等級		退休所得替代率		修正幅度	退休所得替代率		修正幅度	退休所得替代率		修正幅度
第一職等 年功六	非主管	85.01%	80.38%	5.4464%	95.21%	89.73%	5.7557%	105.41%	99.08%	6.0051%
第二職等 年功六	非主管	91.32%	86.37%	5.4205%	102.33%	96.46%	5.7363%	113.34%	106.55%	5.9908%
第三職等 年功八	非主管	99.97%	94.58%	5.3916%	112.08%	105.69%	5.7013%	124.20%	116.80%	5.9581%
第四職等 年功八	非主管	102.07%	96.58%	5.3787%	114.46%	107.94%	5.6963%	126.85%	119.30%	5.9519%
第五職等 年功十	主管	99.07%	93.76%	5.3598%	111.13%	104.81%	5.6870%	123.19%	115.87%	5.9420%
	非主管	106.02%	100.34%	5.3575%	118.93%	112.17%	5.6840%	131.83%	124.00%	5.9395%
第六職等 年功六	主管	96.23%	91.08%	5.3518%	107.95%	101.82%	5.6786%	119.67%	112.56%	5.9413%
	非主管	103.45%	97.91%	5.3552%	116.05%	109.46%	5.6786%	128.65%	121.01%	5.9386%
第七職等 年功六	主管	97.17%	91.97%	5.3514%	109.02%	102.83%	5.6779%	120.87%	113.70%	5.9320%
	非主管	105.39%	99.75%	5.3516%	118.24%	111.53%	5.6749%	131.10%	123.32%	5.9344%
第八職等 年功六	主管	93.41%	88.41%	5.3527%	104.81%	98.87%	5.6674%	116.22%	109.32%	5.9370%
	非主管	102.88%	97.38%	5.3460%	115.44%	108.90%	5.6653%	128.00%	120.41%	5.9297%
第九職等 年功七	主管	94.39%	89.36%	5.3290%	105.94%	99.94%	5.6636%	117.48%	110.52%	5.9244%
	非主管	105.67%	100.03%	5.3374%	118.59%	111.87%	5.6666%	131.51%	123.72%	5.9235%
第十職等 年功五	主管	90.42%	85.60%	5.3307%	101.49%	95.75%	5.6557%	112.57%	105.90%	5.9252%
	非主管	103.43%	97.92%	5.3273%	116.09%	109.52%	5.6594%	128.75%	121.13%	5.9184%
第十一職等 年功五	主管	83.71%	79.25%	5.3279%	93.96%	88.65%	5.6513%	104.21%	98.04%	5.9207%
	非主管	100.61%	95.25%	5.3275%	112.93%	106.54%	5.6584%	125.25%	117.84%	5.9162%
第十二職等 年功四	主管	74.53%	70.56%	5.3267%	83.66%	78.93%	5.6538%	92.79%	87.29%	5.9274%
	非主管	96.52%	91.38%	5.3253%	108.34%	102.21%	5.6581%	120.16%	113.05%	5.9171%
第十三職等 年功三	主管	72.03%	68.19%	5.3311%	80.85%	76.28%	5.6524%	89.67%	84.36%	5.9217%
	非主管	95.31%	90.23%	5.3300%	106.98%	100.93%	5.6553%	118.65%	111.63%	5.9166%
第十四職等 本俸	主管	66.66%	63.11%	5.3255%	74.82%	70.59%	5.6536%	82.99%	78.07%	5.9284%
	非主管	92.47%	87.54%	5.3315%	103.79%	97.92%	5.6557%	115.11%	108.30%	5.9161%

附錄D-1. 薦8年功三年資25年. 修正前後退休所得替代率比較表

服務年資25年										(A)	(B)	(C)	(D)	(E)=(C)-(D)	(F)=(E)/(A)	(G)=(E)/(B)						單位: 新台幣
舊制年資	新制年資	舊制百分比	新制百分比	公保可存月數	本俸	專業加給	主管加給	1.5個月年終工作獎金/12		現職每月薪資		現領每月退休給與	年終慰問金/12	每月退休所得	退休所得替代率		修正前替代率		修正幅度		退休年度	
								主管	非主管	主管	非主管				主管	非主管	主管	非主管	主管	非主管		主管
25	0	85%	0%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	50,039	3,754	53,793	72.61%	80.62%	75.99%	84.37%	4.4442%	4.4450%	84	
24	1	84%	2%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	51,099	3,754	54,852	74.04%	82.21%	77.60%	86.16%	4.5830%	4.5866%	85	
23	2	83%	4%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	52,159	3,754	55,912	75.47%	83.80%	79.21%	87.94%	4.7162%	4.7115%	86	
22	3	82%	6%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	53,218	3,754	56,972	76.91%	85.39%	80.82%	89.73%	4.8441%	4.8421%	87	
21	4	81%	8%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	54,278	3,754	58,032	78.34%	86.97%	82.43%	91.52%	4.9669%	4.9676%	88	
20	5	80%	10%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	55,338	3,754	59,092	79.77%	88.56%	84.04%	93.30%	5.0851%	5.0780%	89	
19	6	79%	12%	35	35,330	23,980	6,540	8,231	7,414	74,081	66,724	55,868	3,754	59,622	80.48%	89.36%	84.84%	94.20%	5.1369%	5.1418%	90	
18	7	78%	14%	34	35,330	23,980	6,540	8,231	7,414	74,081	66,724	56,398	3,754	60,152	81.20%	90.15%	85.65%	95.09%	5.1988%	5.1944%	91	
17	8	77%	16%	33	35,330	23,980	6,540	8,231	7,414	74,081	66,724	56,928	3,754	60,682	81.91%	90.94%	86.45%	95.98%	5.2486%	5.2460%	92	
16	9	76%	18%	32	35,330	23,980	6,540	8,231	7,414	74,081	66,724	57,458	3,754	61,212	82.63%	91.74%	87.26%	96.88%	5.3083%	5.3064%	93	
15	10	75%	20%	31	35,330	23,980	6,540	8,231	7,414	74,081	66,724	57,988	3,754	61,742	83.34%	92.53%	88.06%	97.77%	5.3562%	5.3560%	94	
14	11	70%	22%	30	35,330	23,980	6,540	8,231	7,414	74,081	66,724	57,105	3,754	60,859	82.15%	91.21%	86.72%	96.28%	5.2686%	5.2662%	95	
13	12	65%	24%	29	35,330	23,980	6,540	8,231	7,414	74,081	66,724	56,221	3,754	59,975	80.96%	89.89%	85.38%	94.79%	5.1783%	5.1736%	96	
12	13	60%	26%	28	35,330	23,980	6,540	8,231	7,414	74,081	66,724	55,338	3,754	59,092	79.77%	88.56%	84.04%	93.30%	5.0851%	5.0780%	97	
11	14	55%	28%	27	35,330	23,980	6,540	8,231	7,414	74,081	66,724	54,455	3,754	58,209	78.57%	87.24%	82.70%	91.81%	4.9889%	4.9794%	98	
10	15	50%	30%	26	35,330	23,980	6,540	8,231	7,414	74,081	66,724	53,572	3,754	57,326	77.38%	85.91%	81.35%	90.32%	4.8778%	4.8774%	99	
9	16	45%	32%	24	35,330	23,980	6,540	8,231	7,414	74,081	66,724	52,159	3,754	55,912	75.47%	83.80%	79.21%	87.94%	4.7162%	4.7115%	100	
8	17	40%	34%	22	35,330	23,980	6,540	8,231	7,414	74,081	66,724	50,745	3,754	54,499	73.57%	81.68%	77.06%	85.56%	4.5333%	4.5363%	101	
7	18	35%	36%	20	35,330	23,980	6,540	8,231	7,414	74,081	66,724	49,332	3,754	53,086	71.66%	79.56%	74.92%	83.18%	4.3526%	4.3511%	102	
6	19	30%	38%	18	35,330	23,980	6,540	8,231	7,414	74,081	66,724	47,919	3,754	51,673	69.75%	77.44%	72.77%	80.79%	4.1481%	4.1431%	103	
5	20	25%	40%	16	35,330	23,980	6,540	8,231	7,414	74,081	66,724	46,506	3,754	50,260	67.84%	75.32%	70.62%	78.41%	3.9312%	3.9347%	104	
4	21	20%	42%	13	35,330	23,980	6,540	8,231	7,414	74,081	66,724	44,563	3,754	48,316	65.22%	72.41%	67.67%	75.13%	3.6194%	3.6170%	105	
3	22	15%	44%	10	35,330	23,980	6,540	8,231	7,414	74,081	66,724	42,619	3,754	46,373	62.60%	69.50%	64.72%	71.86%	3.2791%	3.2837%	106	
2	23	10%	46%	7	35,330	23,980	6,540	8,231	7,414	74,081	66,724	40,676	3,754	44,430	59.97%	66.59%	61.77%	68.58%	2.9063%	2.9045%	107	
1	24	5%	48%	4	35,330	23,980	6,540	8,231	7,414	74,081	66,724	38,733	3,754	42,487	57.35%	63.68%	58.82%	65.31%	2.4961%	2.5021%	108	
0	25	0%	50%	0	35,330	23,980	6,540	8,231	7,414	74,081	66,724	35,330	3,754	39,084	52.76%	58.58%	53.65%	59.57%	1.6626%	1.6694%	109	

註1. 現領每月退休給與=本俸\*舊制%+930(若有舊制年資)+本俸\*新制%\*2+本俸\*公保優存可存月數\*18%/12  
 2. 年終慰問金=本俸\*85%\*1.5/12

附錄D-2. 薦8年功三年資30年, 修正前後退休所得替代率比較表

服務年資30年										(A)	(B)	(C)	(D)	(E)=(C)+(D)	(F)=(E)/(A)	(G)=(E)/(B)					單位:新台幣
舊制年資	新制年資	舊制百分比	新制百分比	公保可存月數	本俸	專業加給	主管加給	1.5個月年終工作獎金/12		現職每月薪資		現領每月退休給與	年終慰問金/12	每月退休所得	退休所得替代率		修正前替代率		修正幅度		退休年度
								主管	非主管	主管	非主管				主管	非主管	主管	非主管	主管	非主管	
30	0	90%	0%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	51,805	3,975	55,780	75.30%	83.60%	78.67%	87.35%	4.2895%	4.2952%	84
29	1	89%	2%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	52,865	3,975	56,840	76.73%	85.19%	80.28%	89.13%	4.4268%	4.4243%	85
28	2	88%	4%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	53,925	3,975	57,900	78.16%	86.78%	81.89%	90.92%	4.5586%	4.5588%	86
27	3	87%	6%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	54,985	3,975	58,960	79.59%	88.36%	83.50%	92.71%	4.6855%	4.6881%	87
26	4	86%	8%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	56,045	3,975	60,019	81.02%	89.95%	85.11%	94.49%	4.8075%	4.8025%	88
25	5	85%	10%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	57,105	3,975	61,079	82.45%	91.54%	86.72%	96.28%	4.9249%	4.9225%	89
24	6	84%	12%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	58,165	3,975	62,139	83.88%	93.13%	88.33%	98.07%	5.0381%	5.0381%	90
23	7	83%	14%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	59,225	3,975	63,199	85.31%	94.72%	89.94%	99.86%	5.1473%	5.1496%	91
22	8	82%	16%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	60,284	3,975	64,259	86.74%	96.31%	91.55%	101.64%	5.2526%	5.2479%	92
21	9	81%	18%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	61,344	3,975	65,319	88.17%	97.89%	93.16%	103.43%	5.3542%	5.3519%	93
20	10	80%	20%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	62,404	3,975	66,379	89.60%	99.48%	94.77%	105.22%	5.4524%	5.4523%	94
19	11	79%	22%	35	35,330	23,980	6,540	8,231	7,414	74,081	66,724	62,934	3,975	66,909	90.32%	100.28%	95.57%	106.11%	5.4953%	5.4968%	95
18	12	78%	24%	34	35,330	23,980	6,540	8,231	7,414	74,081	66,724	63,464	3,975	67,439	91.03%	101.07%	96.38%	107.00%	5.5474%	5.5406%	96
17	13	77%	26%	33	35,330	23,980	6,540	8,231	7,414	74,081	66,724	63,994	3,975	67,969	91.75%	101.87%	97.18%	107.90%	5.5888%	5.5924%	97
16	14	76%	28%	32	35,330	23,980	6,540	8,231	7,414	74,081	66,724	64,524	3,975	68,499	92.46%	102.66%	97.99%	108.79%	5.6392%	5.6347%	98
15	15	75%	30%	31	35,330	23,980	6,540	8,231	7,414	74,081	66,724	65,054	3,975	69,029	93.18%	103.45%	98.79%	109.68%	5.6792%	5.6763%	99
14	16	70%	32%	30	35,330	23,980	6,540	8,231	7,414	74,081	66,724	64,171	3,975	68,145	91.99%	102.13%	97.45%	108.20%	5.6057%	5.6095%	100
13	17	65%	34%	29	35,330	23,980	6,540	8,231	7,414	74,081	66,724	63,287	3,975	67,262	90.80%	100.81%	96.11%	106.71%	5.5301%	5.5320%	101
12	18	60%	36%	28	35,330	23,980	6,540	8,231	7,414	74,081	66,724	62,404	3,975	66,379	89.60%	99.48%	94.77%	105.22%	5.4524%	5.4523%	102
11	19	55%	38%	27	35,330	23,980	6,540	8,231	7,414	74,081	66,724	61,521	3,975	65,496	88.41%	98.16%	93.43%	103.73%	5.3725%	5.3704%	103
10	20	50%	40%	26	35,330	23,980	6,540	8,231	7,414	74,081	66,724	60,638	3,975	64,612	87.22%	96.84%	92.08%	102.24%	5.2800%	5.2860%	104
9	21	45%	42%	24	35,330	23,980	6,540	8,231	7,414	74,081	66,724	59,225	3,975	63,199	85.31%	94.72%	89.94%	99.86%	5.1473%	5.1496%	105
8	22	40%	44%	22	35,330	23,980	6,540	8,231	7,414	74,081	66,724	57,811	3,975	61,786	83.40%	92.60%	87.79%	97.47%	4.9972%	4.9968%	106
7	23	35%	46%	20	35,330	23,980	6,540	8,231	7,414	74,081	66,724	56,398	3,975	60,373	81.50%	90.48%	85.65%	95.09%	4.8508%	4.8463%	107
6	24	30%	48%	18	35,330	23,980	6,540	8,231	7,414	74,081	66,724	54,985	3,975	58,960	79.59%	88.36%	83.50%	92.71%	4.6855%	4.6881%	108
5	25	25%	50%	16	35,330	23,980	6,540	8,231	7,414	74,081	66,724	53,572	3,975	57,546	77.68%	86.25%	81.35%	90.32%	4.5114%	4.5110%	109
4	26	20%	52%	13	35,330	23,980	6,540	8,231	7,414	74,081	66,724	51,629	3,975	55,603	75.06%	83.33%	78.40%	87.05%	4.2640%	4.2695%	110
3	27	15%	54%	10	35,330	23,980	6,540	8,231	7,414	74,081	66,724	49,685	3,975	53,660	72.43%	80.42%	75.45%	83.77%	3.9973%	3.9976%	111
2	28	10%	56%	7	35,330	23,980	6,540	8,231	7,414	74,081	66,724	47,742	3,975	51,717	69.81%	77.51%	72.50%	80.50%	3.7089%	3.7156%	112
1	29	5%	58%	4	35,330	23,980	6,540	8,231	7,414	74,081	66,724	45,799	3,975	49,774	67.19%	74.60%	69.55%	77.22%	3.3961%	3.3972%	113
0	30	0%	60%	0	35,330	23,980	6,540	8,231	7,414	74,081	66,724	42,396	3,975	46,371	62.59%	69.50%	64.38%	71.48%	2.7737%	2.7750%	114

註1. 現領每月退休給與=本俸\*舊制%+930(若有舊制年資)+本俸\*新制%\*2+本俸\*公保優存可存月數\*18%/12

2. 年終慰問金=本俸\*90%\*1.5/12

附錄D-3. 薦8年功三年資35年. 修正前後退休所得替代率比較表

服務年資35年																				單位:新台幣								
舊制年資	新制年資	舊制百分比	新制百分比	公保可存月數	本俸	專業加給	主管加給	1.5個月年終工作獎金/12		(A)		(B)		(C)		(D)		(E)=(C)-(D)		(F)=(E)/(A)		(G)=(E)/(B)		修正前替代率		修正幅度		退休年度
年資	年資							主管	非主管	主管	非主管	現領每月	退休給與	年終	慰問金/12	每月退	退休所得	替代率	替代率	主管	非主管	主管	非主管	主管	非主管	主管	非主管	
35	0	90%	0%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	51,805	4,195	56,001	75.59%	83.93%	78.67%	87.35%	3.9106%	3.9163%							84	
34	1	90%	2%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	53,218	4,195	57,414	77.50%	86.05%	80.82%	89.73%	4.1064%	4.1044%							85	
33	2	90%	4%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	54,632	4,195	58,827	79.41%	88.17%	82.96%	92.11%	4.2806%	4.2829%							86	
32	3	90%	6%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	56,045	4,195	60,240	81.32%	90.28%	85.11%	94.49%	4.4572%	4.4523%							87	
31	4	90%	8%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	57,458	4,195	61,653	83.22%	92.40%	87.26%	96.88%	4.6252%	4.6232%							88	
30	5	90%	10%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	58,871	4,195	63,067	85.13%	94.52%	89.40%	99.26%	4.7744%	4.7763%							89	
29	6	89%	12%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	59,931	4,195	64,127	86.56%	96.11%	91.01%	101.05%	4.8869%	4.8911%							90	
28	7	88%	14%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	60,991	4,195	65,186	87.99%	97.70%	92.62%	102.83%	4.9955%	4.9927%							91	
27	8	87%	16%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	62,051	4,195	66,246	89.42%	99.28%	94.23%	104.62%	5.1004%	5.0999%							92	
26	9	86%	18%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	63,111	4,195	67,306	90.85%	100.87%	95.84%	106.41%	5.2018%	5.2035%							93	
25	10	85%	20%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	64,171	4,195	68,366	92.29%	102.46%	97.45%	108.20%	5.2998%	5.3036%							94	
24	11	84%	22%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	65,231	4,195	69,426	93.72%	104.05%	99.06%	109.88%	5.3946%	5.3058%							95	
23	12	83%	24%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	66,291	4,195	70,486	95.15%	105.64%	100.67%	111.77%	5.4864%	5.4859%							96	
22	13	82%	26%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	67,350	4,195	71,546	96.58%	107.23%	102.28%	113.56%	5.5754%	5.5768%							97	
21	14	81%	28%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	68,410	4,195	72,606	98.01%	108.82%	103.89%	115.34%	5.6615%	5.6568%							98	
20	15	80%	30%	36	35,330	23,980	6,540	8,231	7,414	74,081	66,724	69,470	4,195	73,666	99.44%	110.40%	105.50%	117.13%	5.7450%	5.7424%							99	
19	16	79%	32%	35	35,330	23,980	6,540	8,231	7,414	74,081	66,724	70,000	4,195	74,196	100.15%	111.20%	106.30%	118.02%	5.7814%	5.7802%							100	
18	17	78%	34%	34	35,330	23,980	6,540	8,231	7,414	74,081	66,724	70,530	4,195	74,726	100.87%	111.99%	107.11%	118.92%	5.8261%	5.8254%							101	
17	18	77%	36%	33	35,330	23,980	6,540	8,231	7,414	74,081	66,724	71,060	4,195	75,255	101.59%	112.79%	107.91%	119.81%	5.8613%	5.8621%							102	
16	19	76%	38%	32	35,330	23,980	6,540	8,231	7,414	74,081	66,724	71,590	4,195	75,785	102.30%	113.58%	108.72%	120.70%	5.9047%	5.8982%							103	
15	20	75%	40%	31	35,330	23,980	6,540	8,231	7,414	74,081	66,724	72,120	4,195	76,315	103.02%	114.38%	109.52%	121.60%	5.9388%	5.9415%							104	
14	21	70%	42%	30	35,330	23,980	6,540	8,231	7,414	74,081	66,724	71,237	4,195	75,432	101.82%	113.05%	108.18%	120.11%	5.8758%	5.8768%							105	
13	22	65%	44%	29	35,330	23,980	6,540	8,231	7,414	74,081	66,724	70,353	4,195	74,549	100.63%	111.73%	106.84%	118.62%	5.8113%	5.8104%							106	
12	23	60%	46%	28	35,330	23,980	6,540	8,231	7,414	74,081	66,724	69,470	4,195	73,666	99.44%	110.40%	105.50%	117.13%	5.7450%	5.7424%							107	
11	24	55%	48%	27	35,330	23,980	6,540	8,231	7,414	74,081	66,724	68,587	4,195	72,782	98.25%	109.08%	104.16%	115.64%	5.6771%	5.6726%							108	
10	25	50%	50%	26	35,330	23,980	6,540	8,231	7,414	74,081	66,724	67,704	4,195	71,899	97.05%	107.76%	102.82%	114.15%	5.6074%	5.6010%							109	
9	26	45%	52%	24	35,330	23,980	6,540	8,231	7,414	74,081	66,724	66,291	4,195	70,486	95.15%	105.64%	100.67%	111.77%	5.4864%	5.4859%							110	
8	27	40%	54%	22	35,330	23,980	6,540	8,231	7,414	74,081	66,724	64,877	4,195	69,073	93.24%	103.52%	98.52%	109.39%	5.3602%	5.3657%							111	
7	28	35%	56%	20	35,330	23,980	6,540	8,231	7,414	74,081	66,724	63,464	4,195	67,660	91.33%	101.40%	96.38%	107.00%	5.2381%	5.2313%							112	
6	29	30%	58%	18	35,330	23,980	6,540	8,231	7,414	74,081	66,724	62,051	4,195	66,246	89.42%	99.28%	94.23%	104.62%	5.1004%	5.0999%							113	
5	30	25%	60%	16	35,330	23,980	6,540	8,231	7,414	74,081	66,724	60,638	4,195	64,833	87.52%	97.17%	92.08%	102.24%	4.9563%	4.9623%							114	
4	31	20%	62%	13	35,330	23,980	6,540	8,231	7,414	74,081	66,724	58,695	4,195	62,890	84.89%	94.25%	89.13%	98.96%	4.7534%	4.7552%							115	
3	32	15%	64%	10	35,330	23,980	6,540	8,231	7,414	74,081	66,724	56,751	4,195	60,947	82.27%	91.34%	86.18%	95.69%	4.5367%	4.5438%							116	
2	33	10%	66%	7	35,330	23,980	6,540	8,231	7,414	74,081	66,724	54,808	4,195	59,004	79.65%	88.43%	83.23%	92.41%	4.3046%	4.3071%							117	
1	34	5%	68%	4	35,330	23,980	6,540	8,231	7,414	74,081	66,724	52,865	4,195	57,061	77.02%	85.52%	80.28%	89.13%	4.0555%	4.0530%							118	
0	35	0%	70%	0	35,330	23,980	6,540	8,231	7,414	74,081	66,724	49,462	4,195	53,657	72.43%	80.42%	75.11%	83.40%	3.5674%	3.5764%							119	

註1. 現領每月退休給與=本俸\*舊制%+930(若有舊制年資)+本俸\*新制%\*2+本俸\*公保優存可存月數\*18%/12  
 2. 年終慰問金=本俸\*95%\*1.5/12