

退休生效當年所對應之退休所得替代率（107.7.1 以前已退休人員重核者，以本表第 1 年為基準）

任職年資	107.7.1 起 至 108.12.31	109.1.1 起 至 109.12.31	110.1.1 起 至 110.12.31	111.1.1 起 至 111.12.31	112.1.1 起 至 112.12.31	113.1.1 起 至 113.12.31	114.1.1 起 至 114.12.31	115.1.1 起 至 115.12.31	116.1.1 起 至 116.12.31	117.1.1 起 至 117.12.31	118.1.1 以後
40	77.50%	76.00%	74.50%	73.00%	71.50%	70.00%	68.50%	67.00%	65.50%	64.00%	62.50%
39	77.00%	75.50%	74.00%	72.50%	71.00%	69.50%	68.00%	66.50%	65.00%	63.50%	62.00%
38	76.50%	75.00%	73.50%	72.00%	70.50%	69.00%	67.50%	66.00%	64.50%	63.00%	61.50%
37	76.00%	74.50%	73.00%	71.50%	70.00%	68.50%	67.00%	65.50%	64.00%	62.50%	61.00%
36	75.50%	74.00%	72.50%	71.00%	69.50%	68.00%	66.50%	65.00%	63.50%	62.00%	60.50%
35	75.00%	73.50%	72.00%	70.50%	69.00%	67.50%	66.00%	64.50%	63.00%	61.50%	60.00%
34	73.50%	72.00%	70.50%	69.00%	67.50%	66.00%	64.50%	63.00%	61.50%	60.00%	58.50%
33	72.00%	70.50%	69.00%	67.50%	66.00%	64.50%	63.00%	61.50%	60.00%	58.50%	57.00%
32	70.50%	69.00%	67.50%	66.00%	64.50%	63.00%	61.50%	60.00%	58.50%	57.00%	55.50%
31	69.00%	67.50%	66.00%	64.50%	63.00%	61.50%	60.00%	58.50%	57.00%	55.50%	54.00%
30	67.50%	66.00%	64.50%	63.00%	61.50%	60.00%	58.50%	57.00%	55.50%	54.00%	52.50%
29	66.00%	64.50%	63.00%	61.50%	60.00%	58.50%	57.00%	55.50%	54.00%	52.50%	51.00%
28	64.50%	63.00%	61.50%	60.00%	58.50%	57.00%	55.50%	54.00%	52.50%	51.00%	49.50%
27	63.00%	61.50%	60.00%	58.50%	57.00%	55.50%	54.00%	52.50%	51.00%	49.50%	48.00%
26	61.50%	60.00%	58.50%	57.00%	55.50%	54.00%	52.50%	51.00%	49.50%	48.00%	46.50%
25	60.00%	58.50%	57.00%	55.50%	54.00%	52.50%	51.00%	49.50%	48.00%	46.50%	45.00%
24	58.50%	57.00%	55.50%	54.00%	52.50%	51.00%	49.50%	48.00%	46.50%	45.00%	43.50%
23	57.00%	55.50%	54.00%	52.50%	51.00%	49.50%	48.00%	46.50%	45.00%	43.50%	42.00%
22	55.50%	54.00%	52.50%	51.00%	49.50%	48.00%	46.50%	45.00%	43.50%	42.00%	40.50%
21	54.00%	52.50%	51.00%	49.50%	48.00%	46.50%	45.00%	43.50%	42.00%	40.50%	39.00%
20	52.50%	51.00%	49.50%	48.00%	46.50%	45.00%	43.50%	42.00%	40.50%	39.00%	37.50%
19	51.00%	49.50%	48.00%	46.50%	45.00%	43.50%	42.00%	40.50%	39.00%	37.50%	36.00%
18	49.50%	48.00%	46.50%	45.00%	43.50%	42.00%	40.50%	39.00%	37.50%	36.00%	34.50%
17	48.00%	46.50%	45.00%	43.50%	42.00%	40.50%	39.00%	37.50%	36.00%	34.50%	33.00%
16	46.50%	45.00%	43.50%	42.00%	40.50%	39.00%	37.50%	36.00%	34.50%	33.00%	31.50%
15	45.00%	43.50%	42.00%	40.50%	39.00%	37.50%	36.00%	34.50%	33.00%	31.50%	30.00%

註：取退休所得替代率時，應依當事人退休生效年度（107.7.1 以前已退休人員重核者，以第 1 年為基準）及當年審定之退休年資，對照本表取得退休當年度之所得替代率；年資如有額外畸零月數時，再每個月加 0.125%（35 年以上，為每個月 0.04167%），以二者合計數為其當年度總退休所得替代率。爾後再自次年起，逐年遞減 1.5% 之退休所得替代率並重新核算月退休金，直至第 118 年為止。但審定年資未滿 15 年者，以 15 年計。

