

總統令            中華民國114年12月26日  
                    華總一義字第11400132311號

茲修正公務人員退休資遣撫卹法第三十七條、第三十八條及第六十七條條文，公布之。

總            統 賴清德  
行政院院長 卓榮泰

## 公務人員退休資遣撫卹法修正第三十七條、第三十八條及第六十七條條文

第三十七條      本法公布施行前退休生效者之每月退休所得，於本法公布施行後，不得超過依替代率上限計算之金額。

前項替代率應依退休人員審定之退休年資，照附表三所定替代率計算，任職滿十五年者，替代率為百分之四十五，其後每增加一年，替代率增給百分之一點五，最高增至三十五年，為百分之七十五。未滿一年之畸零年資，按比率計算；未滿一個月者，以一個月計。

前項替代率之上限，依退休人員審定之退休年資，照附表三所列各年度替代率認定。

前三項所定替代率，於選擇兼領月退休金者，各依其兼領一次退休金與兼領月退休金比率計算。

本法公布施行前退休生效者，應按本法公布施行時之待遇標準，依前四項規定重新計算每月退休所得；經審定後，不再隨在職同等級人員本（年功）俸之調整重新計算。

本法於中華民國一百十四年十二月十二日修正公布前或後

退休生效者，一律以附表三所定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之退休所得替代率上限認定之；附表三有關自中華民國一百一十三年一月一日以後，逐年下降所得替代率之部分，不適用之。

**第三十八條** 本法公布施行後退休生效者之每月退休所得，不得超過依替代率上限計算之金額。

前項替代率應依退休人員審定之退休年資，照附表三所定替代率計算；任職滿十五年至第三十五年者，照前條第二項規定辦理；超過第三十五年者，每增加一年，增給百分之零點五，最高增至四十年止。未滿一年之畸零年資，按比率計算；未滿一個月者，以一個月計。

前項替代率之上限，依退休人員審定之退休年資，照附表三所列各年度替代率認定。

前三項所定替代率，於選擇兼領月退休金者，各依其兼領一次退休金與兼領月退休金比率計算。

本法公布施行後退休生效者，應按退休生效時之待遇標準，依前四項規定計算每月退休所得；經審定後，不再隨在職同等級人員本（年功）俸之調整重新計算。

本法於中華民國一百一十四年十二月十二日修正公布前或後退休生效者，一律以附表三所定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之退休所得替代率上限認定之；附表三有關自中華民國一百一十三年一月一日以後，逐年下降所得替代率之部分，不適用之。

**第六十七條** 公務人員退休後所領月退休金，或遺族所領之月撫卹金或遺屬年金給付金額，於中央主計機關發布之消費者物價指數累計成長率達正百分之五時，應依該成長率調整之；或至少每四年應予檢討，適當調整，但成長率為零或負數時，不予調整；其相關執行規定，於本法施行細則定之。

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

| 實施<br>期間<br>比率<br>任職<br>年資 | 中華民國一百零<br>七年七月一日至<br>一百零八年十二<br>月三十一日 | 中華民國一百零<br>九年一月一日至<br>一百零九年十二<br>月三十一日 | 中華民國一百十<br>一年一月一日至<br>一百一十一年十二<br>月三十一日 | 中華民國一百十<br>二年一月一日至<br>一百一十二年十二<br>月三十一日 | 中華民國一百十<br>三年一月一日至<br>一百一十三年十二<br>月三十一日 | 中華民國一百十<br>四年一月一日至<br>一百一十四年十二<br>月三十一日 | 中華民國一百十<br>五年一月一日至<br>一百一十五年十二<br>月三十一日 | 中華民國一百十<br>六年一月一日至<br>一百一十六年十二<br>月三十一日 | 中華民國一百十<br>七年一月一日至<br>一百一十七年十二<br>月三十一日 | 中華民國一百十<br>八年一月一日<br>以後 |
|----------------------------|--|--|---|---|---|---|---|---|---|-------------------------|
|                            | 四十                                     | 三十九                                    | 三十八                                     | 三十七                                     | 三十六                                     | 三十五                                     | 三十四                                     | 三十三                                     | 三十二                                     | 三十一                     |
|                            | 77.5%                                  | 77.0%                                  | 76.5%                                   | 76.0%                                   | 75.5%                                   | 75.0%                                   | 74.5%                                   | 74.0%                                   | 73.5%                                   | 73.0%                   |
|                            | 77.0%                                  | 76.5%                                  | 76.0%                                   | 75.5%                                   | 75.0%                                   | 74.5%                                   | 74.0%                                   | 73.5%                                   | 73.0%                                   | 72.5%                   |
|                            | 76.5%                                  | 76.0%                                  | 75.5%                                   | 75.0%                                   | 74.5%                                   | 74.0%                                   | 73.5%                                   | 73.0%                                   | 72.5%                                   | 72.0%                   |
|                            | 76.0%                                  | 75.5%                                  | 75.0%                                   | 74.5%                                   | 74.0%                                   | 73.5%                                   | 73.0%                                   | 72.5%                                   | 72.0%                                   | 71.5%                   |
|                            | 75.5%                                  | 75.0%                                  | 74.5%                                   | 74.0%                                   | 73.5%                                   | 73.0%                                   | 72.5%                                   | 72.0%                                   | 71.5%                                   | 71.0%                   |
|                            | 75.0%                                  | 74.5%                                  | 74.0%                                   | 73.5%                                   | 73.0%                                   | 72.5%                                   | 72.0%                                   | 71.5%                                   | 71.0%                                   | 70.5%                   |
|                            | 74.5%                                  | 74.0%                                  | 73.5%                                   | 73.0%                                   | 72.5%                                   | 72.0%                                   | 71.5%                                   | 71.0%                                   | 70.5%                                   | 70.0%                   |
|                            | 74.0%                                  | 73.5%                                  | 73.0%                                   | 72.5%                                   | 72.0%                                   | 71.5%                                   | 71.0%                                   | 70.5%                                   | 70.0%                                   | 69.5%                   |
|                            | 73.5%                                  | 73.0%                                  | 72.5%                                   | 72.0%                                   | 71.5%                                   | 71.0%                                   | 70.5%                                   | 70.0%                                   | 69.5%                                   | 69.0%                   |
|                            | 73.0%                                  | 72.5%                                  | 72.0%                                   | 71.5%                                   | 71.0%                                   | 70.5%                                   | 70.0%                                   | 69.5%                                   | 69.0%                                   | 68.5%                   |
|                            | 72.5%                                  | 72.0%                                  | 71.5%                                   | 71.0%                                   | 70.5%                                   | 70.0%                                   | 69.5%                                   | 69.0%                                   | 68.5%                                   | 68.0%                   |
|                            | 72.0%                                  | 71.5%                                  | 71.0%                                   | 70.5%                                   | 70.0%                                   | 69.5%                                   | 69.0%                                   | 68.5%                                   | 68.0%                                   | 67.5%                   |
|                            | 71.5%                                  | 71.0%                                  | 70.5%                                   | 70.0%                                   | 69.5%                                   | 69.0%                                   | 68.5%                                   | 68.0%                                   | 67.5%                                   | 67.0%                   |
|                            | 71.0%                                  | 70.5%                                  | 70.0%                                   | 69.5%                                   | 69.0%                                   | 68.5%                                   | 68.0%                                   | 67.5%                                   | 67.0%                                   | 66.5%                   |
|                            | 70.5%                                  | 70.0%                                  | 69.5%                                   | 69.0%                                   | 68.5%                                   | 68.0%                                   | 67.5%                                   | 67.0%                                   | 66.5%                                   | 66.0%                   |
|                            | 70.0%                                  | 69.5%                                  | 69.0%                                   | 68.5%                                   | 68.0%                                   | 67.5%                                   | 67.0%                                   | 66.5%                                   | 66.0%                                   | 65.5%                   |
|                            | 69.5%                                  | 69.0%                                  | 68.5%                                   | 68.0%                                   | 67.5%                                   | 67.0%                                   | 66.5%                                   | 66.0%                                   | 65.5%                                   | 65.0%                   |
|                            | 69.0%                                  | 68.5%                                  | 68.0%                                   | 67.5%                                   | 67.0%                                   | 66.5%                                   | 66.0%                                   | 65.5%                                   | 65.0%                                   | 64.5%                   |
|                            | 68.5%                                  | 68.0%                                  | 67.5%                                   | 67.0%                                   | 66.5%                                   | 66.0%                                   | 65.5%                                   | 65.0%                                   | 64.5%                                   | 64.0%                   |
|                            | 68.0%                                  | 67.5%                                  | 67.0%                                   | 66.5%                                   | 66.0%                                   | 65.5%                                   | 65.0%                                   | 64.5%                                   | 64.0%                                   | 63.5%                   |
|                            | 67.5%                                  | 67.0%                                  | 66.5%                                   | 66.0%                                   | 65.5%                                   | 65.0%                                   | 64.5%                                   | 64.0%                                   | 63.5%                                   | 63.0%                   |
|                            | 67.0%                                  | 66.5%                                  | 66.0%                                   | 65.5%                                   | 65.0%                                   | 64.5%                                   | 64.0%                                   | 63.5%                                   | 63.0%                                   | 62.5%                   |
|                            | 66.5%                                  | 66.0%                                  | 65.5%                                   | 65.0%                                   | 64.5%                                   | 64.0%                                   | 63.5%                                   | 63.0%                                   | 62.5%                                   | 62.0%                   |
|                            | 66.0%                                  | 65.5%                                  | 65.0%                                   | 64.5%                                   | 64.0%                                   | 63.5%                                   | 63.0%                                   | 62.5%                                   | 62.0%                                   | 61.5%                   |
|                            | 65.5%                                  | 65.0%                                  | 64.5%                                   | 64.0%                                   | 63.5%                                   | 63.0%                                   | 62.5%                                   | 62.0%                                   | 61.5%                                   | 61.0%                   |
|                            | 65.0%                                  | 64.5%                                  | 64.0%                                   | 63.5%                                   | 63.0%                                   | 62.5%                                   | 62.0%                                   | 61.5%                                   | 61.0%                                   | 60.5%                   |
|                            | 64.5%                                  | 64.0%                                  | 63.5%                                   | 63.0%                                   | 62.5%                                   | 62.0%                                   | 61.5%                                   | 61.0%                                   | 60.5%                                   | 60.0%                   |
|                            | 64.0%                                  | 63.5%                                  | 63.0%                                   | 62.5%                                   | 62.0%                                   | 61.5%                                   | 61.0%                                   | 60.5%                                   | 60.0%                                   | 59.5%                   |
|                            | 63.5%                                  | 63.0%                                  | 62.5%                                   | 62.0%                                   | 61.5%                                   | 61.0%                                   | 60.5%                                   | 60.0%                                   | 59.5%                                   | 59.0%                   |
|                            | 63.0%                                  | 62.5%                                  | 62.0%                                   | 61.5%                                   | 61.0%                                   | 60.5%                                   | 60.0%                                   | 59.5%                                   | 59.0%                                   | 58.5%                   |
|                            | 62.5%                                  | 62.0%                                  | 61.5%                                   | 61.0%                                   | 60.5%                                   | 60.0%                                   | 59.5%                                   | 59.0%                                   | 58.5%                                   | 58.0%                   |
|                            | 62.0%                                  | 61.5%                                  | 61.0%                                   | 60.5%                                   | 60.0%                                   | 59.5%                                   | 59.0%                                   | 58.5%                                   | 58.0%                                   | 57.5%                   |
|                            | 61.5%                                  | 61.0%                                  | 60.5%                                   | 60.0%                                   | 59.5%                                   | 59.0%                                   | 58.5%                                   | 58.0%                                   | 57.5%                                   | 57.0%                   |
|                            | 61.0%                                  | 60.5%                                  | 60.0%                                   | 59.5%                                   | 59.0%                                   | 58.5%                                   | 58.0%                                   | 57.5%                                   | 57.0%                                   | 56.5%                   |
|                            | 60.5%                                  | 60.0%                                  | 59.5%                                   | 59.0%                                   | 58.5%                                   | 58.0%                                   | 57.5%                                   | 57.0%                                   | 56.5%                                   | 56.0%                   |
|                            | 60.0%                                  | 59.5%                                  | 59.0%                                   | 58.5%                                   | 58.0%                                   | 57.5%                                   | 57.0%                                   | 56.5%                                   | 56.0%                                   | 55.5%                   |
|                            | 59.5%                                  | 59.0%                                  | 58.5%                                   | 58.0%                                   | 57.5%                                   | 57.0%                                   | 56.5%                                   | 56.0%                                   | 55.5%                                   | 55.0%                   |
|                            | 59.0%                                  | 58.5%                                  | 58.0%                                   | 57.5%                                   | 57.0%                                   | 56.5%                                   | 56.0%                                   | 55.5%                                   | 55.0%                                   | 54.5%                   |
|                            | 58.5%                                  | 58.0%                                  | 57.5%                                   | 57.0%                                   | 56.5%                                   | 56.0%                                   | 55.5%                                   | 55.0%                                   | 54.5%                                   | 54.0%                   |
|                            | 58.0%                                  | 57.5%                                  | 57.0%                                   | 56.5%                                   | 56.0%                                   | 55.5%                                   | 55.0%                                   | 54.5%                                   | 54.0%                                   | 53.5%                   |
|                            | 57.5%                                  | 57.0%                                  | 56.5%                                   | 56.0%                                   | 55.5%                                   | 55.0%                                   | 54.5%                                   | 54.0%                                   | 53.5%                                   | 53.0%                   |
|                            | 57.0%                                  | 56.5%                                  | 56.0%                                   | 55.5%                                   | 55.0%                                   | 54.5%                                   | 54.0%                                   | 53.5%                                   | 53.0%                                   | 52.5%                   |
|                            | 56.5%                                  | 56.0%                                  | 55.5%                                   | 55.0%                                   | 54.5%                                   | 54.0%                                   | 53.5%                                   | 53.0%                                   | 52.5%                                   | 52.0%                   |
|                            | 56.0%                                  | 55.5%                                  | 55.0%                                   | 54.5%                                   | 54.0%                                   | 53.5%                                   | 53.0%                                   | 52.5%                                   | 52.0%                                   | 51.5%                   |
|                            | 55.5%                                  | 55.0%                                  | 54.5%                                   | 54.0%                                   | 53.5%                                   | 53.0%                                   | 52.5%                                   | 52.0%                                   | 51.5%                                   | 51.0%                   |
|                            | 55.0%                                  | 54.5%                                  | 54.0%                                   | 53.5%                                   | 53.0%                                   | 52.5%                                   | 52.0%                                   | 51.5%                                   | 51.0%                                   | 50.5%                   |
|                            | 54.5%                                  | 54.0%                                  | 53.5%                                   | 53.0%                                   | 52.5%                                   | 52.0%                                   | 51.5%                                   | 51.0%                                   | 50.5%                                   | 50.0%                   |
|                            | 54.0%                                  | 53.5%                                  | 53.0%                                   | 52.5%                                   | 52.0%                                   | 51.5%                                   | 51.0%                                   | 50.5%                                   | 50.0%                                   | 49.5%                   |
|                            | 53.5%                                  | 53.0%                                  | 52.5%                                   | 52.0%                                   | 51.5%                                   | 51.0%                                   | 50.5%                                   | 50.0%                                   | 49.5%                                   | 49.0%                   |
|                            | 53.0%                                  | 52.5%                                  | 52.0%                                   | 51.5%                                   | 51.0%                                   | 50.5%                                   | 50.0%                                   | 49.5%                                   | 49.0%                                   | 48.5%                   |
|                            | 52.5%                                  | 52.0%                                  | 51.5%                                   | 51.0%                                   | 50.5%                                   | 50.0%                                   | 49.5%                                   | 49.0%                                   | 48.5%                                   | 48.0%                   |
|                            | 52.0%                                  | 51.5%                                  | 51.0%                                   | 50.5%                                   | 50.0%                                   | 49.5%                                   | 49.0%                                   | 48.5%                                   | 48.0%                                   | 47.5%                   |
|                            | 51.5%                                  | 51.0%                                  | 50.5%                                   | 50.0%                                   | 49.5%                                   | 49.0%                                   | 48.5%                                   | 48.0%                                   | 47.5%                                   | 47.0%                   |
|                            | 51.0%                                  | 50.5%                                  | 50.0%                                   | 49.5%                                   | 49.0%                                   | 48.5%                                   | 48.0%                                   | 47.5%                                   | 47.0%                                   | 46.5%                   |
|                            | 50.5%                                  | 50.0%                                  | 49.5%                                   | 49.0%                                   | 48.5%                                   | 48.0%                                   | 47.5%                                   | 47.0%                                   | 46.5%                                   | 46.0%                   |
|                            | 50.0%                                  | 49.5%                                  | 49.0%                                   | 48.5%                                   | 48.0%                                   | 47.5%                                   | 47.0%                                   | 46.5%                                   | 46.0%                                   | 45.5%                   |
|                            | 49.5%                                  | 49.0%                                  | 48.5%                                   | 48.0%                                   | 47.5%                                   | 47.0%                                   | 46.5%                                   | 46.0%                                   | 45.5%                                   | 45.0%                   |
|                            | 49.0%                                  | 48.5%                                  | 48.0%                                   | 47.5%                                   | 47.0%                                   | 46.5%                                   | 46.0%                                   | 45.5%                                   | 45.0%                                   | 44.5%                   |
|                            | 48.5%                                  | 48.0%                                  | 47.5%                                   | 47.0%                                   | 46.5%                                   | 46.0%                                   | 45.5%                                   | 45.0%                                   | 44.5%                                   | 44.0%                   |
|                            | 48.0%                                  | 47.5%                                  | 47.0%                                   | 46.5%                                   | 46.0%                                   | 45.5%                                   | 45.0%                                   | 44.5%                                   | 44.0%                                   | 43.5%                   |
|                            | 47.5%                                  | 47.0%                                  | 46.5%                                   | 46.0%                                   | 45.5%                                   | 45.0%                                   | 44.5%                                   | 44.0%                                   | 43.5%                                   | 43.0%                   |
|                            | 47.0%                                  | 46.5%                                  | 46.0%                                   | 45.5%                                   | 45.0%                                   | 44.5%                                   | 44.0%                                   | 43.5%                                   | 43.0%                                   | 42.5%                   |
|                            | 46.5%                                  | 46.0%                                  | 45.5%                                   | 45.0%                                   | 44.5%                                   | 44.0%                                   | 43.5%                                   | 43.0%                                   | 42.5%                                   | 42.0%                   |
|                            | 46.0%                                  | 45.5%                                  | 45.0%                                   | 44.5%                                   | 44.0%                                   | 43.5%                                   | 43.0%                                   | 42.5%                                   | 42.0%                                   | 41.5%                   |
|                            | 45.5%                                  | 45.0%                                  | 44.5%                                   | 44.0%                                   | 43.5%                                   | 43.0%                                   | 42.5%                                   | 42.0%                                   | 41.5%                                   | 41.0%                   |
|                            | 45.0%                                  | 44.5%                                  | 44.0%                                   | 43.5%                                   | 43.0%                                   | 42.5%                                   | 42.0%                                   | 41.5%                                   | 41.0%                                   | 40.5%                   |
|                            | 44.5%                                  | 44.0%                                  | 43.5%                                   | 43.0%                                   | 42.5%                                   | 42.0%                                   | 41.5%                                   | 41.0%                                   | 40.5%                                   | 40.0%                   |
|                            | 44.0%                                  | 43.5%                                  | 43.0%                                   | 42.5%                                   | 42.0%                                   | 41.5%                                   | 41.0%                                   | 40.5%                                   | 40.0%                                   | 39.5%                   |
|                            | 43.5%                                  | 43.0%                                  | 42.5%                                   | 42.0%                                   | 41.5%                                   | 41.0%                                   | 40.5%                                   | 40.0%                                   | 39.5%                                   | 39.0%                   |
|                            | 43.0%                                  | 42.5%                                  | 42.0%                                   | 41.5%                                   | 41.0%                                   | 40.5%                                   | 40.0%                                   | 39.5%                                   | 39.0%                                   | 38.5%                   |
|                            | 42.5%                                  | 42.0%                                  | 41.5%                                   | 41.0%                                   | 40.5%                                   | 40.0%                                   | 39.5%                                   | 39.0%                                   | 38.5%                                   | 38.0%                   |
|                            | 42.0%                                  | 41.5%                                  | 41.0%                                   | 40.5%                                   | 40.0%                                   | 39.5%                                   | 39.0%                                   | 38.5%                                   | 38.0%                                   | 37.5%                   |
|                            | 41.5%                                  | 41.0%                                  | 40.5%                                   | 40.0%                                   | 39.5%                                   | 39.0%                                   | 38.5%                                   | 38.0%                                   | 37.5%                                   | 37.0%                   |
|                            | 41.0%                                  | 40.5%                                  | 40.0%                                   | 39.5%                                   | 39.0%                                   | 38.5%                                   | 38.0%                                   | 37.5%                                   | 37.0%                                   | 36.5%                   |
|                            | 40.5%                                  | 40.0%                                  | 39.5%                                   | 39.0%                                   | 38.5%                                   | 38.0%                                   | 37.5%                                   | 37.0%                                   | 36.5%                                   | 36.0%                   |
|                            | 40.0%                                  | 39.5%                                  | 39.0%                                   | 38.5%                                   | 38.0%                                   | 37.5%                                   | 37.0%                                   | 36.5%                                   | 36.0%                                   | 35.5%                   |
|                            | 39.5%                                  | 39.0%                                  | 38.5%                                   | 38.0%                                   | 37.5%                                   | 37.0%                                   | 36.5%                                   | 36.0%                                   | 35.5%                                   | 35.0%                   |
|                            | 39.0%                                  | 38.5%                                  | 38.0%                                   | 37.5%                                   | 37.0%                                   | 36.5%                                   | 36.0%                                   | 35.5%                                   | 35.0%                                   | 34.5%                   |
|                            | 38.5%                                  | 38.0%                                  | 37.5%                                   | 37.0%                                   | 36.5%                                   | 36.0%                                   | 35.5%                                   | 35.0%                                   | 34.5%                                   | 34.0%                   |
|                            | 38.0%                                  | 37.5%                                  | 37.0%                                   | 36.5%                                   | 36.0%                                   | 35.5%                                   | 35.0%                                   | 34.5%                                   | 34.0%                                   | 33.5%                   |
|                            | 37.5%                                  | 37.0%                                  | 36.5%                                   | 36.0%                                   | 35.5%                                   | 35.0%                                   | 34.5%                                   | 34.0%                                   | 33.5%                                   | 33.0%                   |
|                            | 37.0%                                  | 36.5%                                  | 36.0%                                   | 35.5%                                   | 35.0%                                   | 34.5%                                   | 34.0%                                   | 33.5%                                   | 33.0%                                   | 32.5%                   |
|                            | 36.5%                                  | 36.0%                                  | 35.5%                                   | 35.0%                                   | 34.5%                                   | 34.0%                                   | 33.5%                                   | 33.0%                                   | 32.5%                                   | 32.0%                   |
|                            | 36.0%                                  | 35.5%                                  | 35.0%                                   | 34.5%                                   | 34.0%                                   | 33.5%                                   | 33.0%                                   | 32.5%                                   | 32.0%                                   | 31.5%                   |
|                            | 35.5%                                  | 35.0%                                  | 34.5%                                   | 34.0%                                   | 33.5%                                   | 33.0%                                   | 32.5%                                   | 32.0%                                   | 31.5%                                   | 31.0%                   |
|                            | 35.0%                                  | 34.5%                                  | 34.0%                                   | 33.5%                                   | 33.0%                                   | 32.5%                                   | 32.0%                                   | 31.5%                                   | 31.0%                                   | 30.5%                   |
|                            | 34.5%                                  | 34.0%                                  | 33.5%                                   | 33.0%                                   | 32.5%                                   | 32.0%                                   | 31.5%                                   | 31.0%                                   | 30.5%                                   | 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。