

公務人員退休撫卹基金管理委員會
委託辦理基金第一次正式精算案

精算報告

委託單位

公務人員退休撫卹基金管理委員會

研究單位

基準企業管理顧問(股)公司

中華民國 八十九 年 六 月

公務人員退休撫卹基金管理委員會 委託辦理基金第一次正式精算案

壹、前言

依公務人員退休撫卹基金管理條例施行細則第十七條規定：「本基金財務管理以收支平衡為原則，公務人員退休撫卹基金管理委員會（以下簡稱基金管理會）為評估基金財務負擔能力，應實施定期精算，精算頻率採三年一次為原則。每次精算五十年。」我國公務人員退撫新制自八十四年七月一日起施行，教育人員自八十五年二月一日起施行，軍職人員則自八十六年一月一日起施行，基金管理會為期就實際產生資料，儘早瞭解本基金在現行收支結構下，其未來之財務負擔能力，以使基金之運作步入正軌，爰依上開規定辦理本專案計畫。

一、精算目的

基於退撫新制之實施，並配合公務人員退休撫卹基金（以下簡稱退撫基金）之財務處理亦應考慮收支平衡之原則，故本精算研究之主要目的旨在合理之假設下，精算出在目前之退休撫卹法規下適當提撥率，以及在目前提撥率下未來財務狀況，以利政府有關單位擬定未來退休撫卹政策及法規。

二、精算內容

（一）經驗資料的提供、分析、檢核與建立

評估各項歷年經驗資料的完整性與正確性，並與八十六年度六月三十日公務人員退休撫卹基金管理委員會委託辦

理基金第一次精算案(以下簡稱試算案)之相關資料進行比對、修勻、整補與推估等工作以建立多重脫退經驗率表。(有關轉檔資料之建立詳如附件一)

(二)精算假設擬定

評估退休撫卹基金運用組合規劃表中各項資產運用預定收益率，並參酌歷年薪資調整情形，釐定不同組合之精算假設基礎，以配合分析在不同精算假設下，應有之合理提撥率。

(三)精算方法適用性分析

基於退撫基金係於民國八十四年七月一日開始運作，首批納入者為公務人員，至於教育人員則於八十五年二月一日加入，而軍職人員於八十六年一月一日最後加入，且對於退撫新制實施前之過去服務年資所產生之退休金負債，並非由退撫基金承擔，故為符合基金運作之狀況，並為配合基金財務報表揭露之需要，經會議討論後決議，將以民國八十八年六月三十日為精算評價日，以綜合成本法(Aggregate Cost Method)精算合理適當的基金提撥率；另以加入年齡精算方法(Entry Age Normal Cost Method)評估應計負債(Accrued Liability)(精算方法說明如附件二)。

(四)精算作業執行與結果研判

配合完成電腦作業系統，結合相關精算假設與基本資料，完成本次精算項目之各項精算結果，並將各項精算結果藉由敏感度分析，試算各項變動因素對精算結果之影響，以確認精算結果之合理性。

三、精算項目

(一)退撫基金各項經驗資料之建立及分析。

- (二)在達成收支平衡之目標下，依所建立之經驗資料，按現行公務人員、教育人員、軍職人員之退休撫卹制度，採行最切合退撫基金實際狀況之精算方法，並依軍、公、教三種身分別，在不攤提過去負債（退撫新制實施前之應計負債）前提下，釐定未來五十年（民國八十九年至一三八年）適當之基金提撥率及應達成之相對投資報酬率水準。
- (三)對退撫基金未來五十年內之現金流量進行分析。
- (四)在目前基金收支結構下，依實際精算結果，對基金未來財務負擔能力進行評估，並對所可能產生之問題提出具體建議。
- (五)於每一會計年度結束後，以當年度結束日為精算評價日，對基金資產、退休金負債、未提撥退休金負債、已提撥比例、涵蓋薪資及未提撥退休金負債對涵蓋薪資之比例進行精算，每年一次至下一次精算作業完成日止，共計三個年度（88年6月30日、89年12月31日及90年12月31日）。
- (六)本次精算結果與前次精算結果之差異分析。

貳、給付內容

依據公務人員退休撫卹基金管理條例第四條之規定：「本基金之用途、限於經各該主管機關依法核定支付第一條所定人員之退休金、退職酬勞金、退伍金、退休俸、贍養金、撫卹金、撫慰金、資遣給與及中途離職者之退費。但下列各項加發仍應由各級政府另行編列預算支付：一、因公或作戰傷病成殘加發之退休(職)(伍)金。二、因公死亡加發之撫卹金。三、勳章、獎章及特殊功績加給之退休(職)(伍)金、撫卹金。四、公務人員於年滿五十五歲時，自願提前退休加發之退休金。五、依公務人員退休法第十六條之一第五項規定加發之一次補償金。六、依軍人撫卹條例規定加發之撫卹金」。茲將由退撫基金支付的相關退休法規及其運作現況說明如下。

一、退休撫卹法規摘要

有關退撫基金應負擔之各項給付依「公務人員退休法」、「公務人員撫卹法」、「公務人員資遣給與辦法」、「學校教職員退休條例」、「學校教職員撫卹條例」、「陸海空軍軍官士官服役條例」以及「軍人撫卹條例」之內容摘述如下：

(一)公務人員

1、退休金

(1)自願退休：

任職五年以上年滿六十歲者或任職滿二十五年者。

(2)命令退休：

任職五年以上年滿六十五歲者或心神喪失或身體殘廢不堪勝任職務者。

(3) 退休金之給與

任職十五年以上者，可選擇一次退休金、月退休金、兼領二分之一之一次退休金與二分之一之月退休金、兼領三分之一之一次退休金與三分之二之月退休金以及兼領四分之一之一次退休金與四分之三之月退休金等五種支領方式。

一次退休金，以退休生效日在職同等級人員之本俸加一倍為基數，每任職一年給與一個半基數，最高三十五年給與五十三個基數。尾數不滿六個月者，給與一個基數，滿六個月以上者，以一年計。

月退休金，以在職同等級人員之本俸加一倍為基數，每任職一年，照基數百分之二給與，最高三十五年，給與百分之七十為限。尾數不滿半年者，加發百分之一，滿半年以上未滿一年者，以一年計。

再一次加發補償金：本法修正施行前任職未滿二十年，於本法修正施行後退休，其前後任職年資合計滿十五年支領月退休金者，依其在本法修正施行後年資，年滿半年一次增發半個基數之補償金，最高一次增發三個基數，至二十年止。其前後任職年資超過二十年者，年滿一年減發半個基數，至滿二十六年者不再增減。

2、離職退費

公務人員於年滿三十五歲時或年滿四十五歲時自願離職者，得申請發還其本人及政府繳付之基金費用，並以臺灣銀行之存款年利率加計利息，一次發還。

公務人員依規定不合退休資遣於中途離職者或因案免職者，得申請發還其本人原繳付之基金費用，並以臺灣銀行之存款年利率加計利息，一次發還。

3、撫卹金

公務人員病故或意外死亡或因公死亡者，給與遺族撫卹金。

撫卹金之給與標準：

- (1)任職未滿十五年者，給與一次撫卹金，不另發年撫卹金。任職每滿一年，給與一個半基數，尾數未滿六個月者，給與一個基數，滿六個月以上者，以一年計。
- (2)任職十五年以上者，除每年給與五個基數之年撫卹金外，其任職滿十五年者，另給與十五個基數之一次撫卹金，以後每增一年加給半個基數，尾數未滿六個月者，不計；滿六個月以上者，以一年計，最高給與二十五個基數。

基數之計算，以公務人員最後在職時之本俸加一倍為準。年撫卹金基數應隨同在職同等級公務人員本俸調整支給之。

4、撫慰金：

支領月退休金或兼領月退休金人員死亡時，另給與遺族一次撫慰金。

一次撫慰金，以其核定退休年資及其死亡時同等級之現職人員應領之一次退休金為標準，扣除已領之月退休金，補發其餘額，並發給相當於同等級之現職人員六個基數之撫慰金。其無餘額者亦同。

另支領一次撫慰金之遺族為父母、配偶或未成年子女者，如不領一次撫慰金時，得按原領月退休金之半數或兼領月退休金之半數，改領月撫慰金。

5、資遣給與：

以資遣生效日在職同等級人員之本俸加一倍為基數，每任職一年給與一個半基數，最高三十五年給予五十三個基數。尾數不滿六個月者，給與一個基數，滿六個月以上者，以一年計。

(二)教育人員

1、退休金

(1)自願退休：

同公務人員。

(2)命令退休：

同公務人員。

(3)退休金之給與：

任職五年以上未滿十五年者，給與一次退休金。

任職十五年以上者，可選擇一次退休金、月退休金、兼領二分之一之一次退休金與二分之一之月退休金、兼領三分之一之一次退休金與三分之二之月退休金以及兼領四分之一之一次退休金與四分之三之月退休金等五種支領方式。

一次退休金，以退休生效日在職同薪級人員之本薪加一倍為基數，每任職一年給與一個半基數，最高三十五年給與五十三個基數。尾數不滿六個月者，給與一個基數，滿六個月以上者，以一年計。

月退休金，以在職同薪級人員之本薪加一倍為基數，每任職一年，照基數百分之二給與，最高三十五年，給與百分之七

十為限。尾數不滿半年者，加發百分之一，滿半年以上未滿一年者，以一年計。

教師或校長服務滿三十五年，並有擔任教職三十年之資歷，且辦理退休時往前逆算連續任教師或校長五年以上，成績優異者，一次退休金之給與，依前述規定增加其基數。但最高總數以六十個基數為限；月退休金之給與，自第三十六年起，每年增加百分之一，以增至百分之七十五為限。

再一次加發補償金：同公務人員。

2、離職退費

同公務人員。

3、撫卹金

同公務人員。

4、撫慰金：

同公務人員。

5、資遣給與：

同公務人員

(二)

1、

(1)

常備軍官服現役不得少於八年，常備士官服現役不得少於六年。

(2)命令退伍

下士、中士、上士五十歲；士官長五十八歲；尉官五十歲；校官五十八歲；少將六十歲；中將六十五歲；上將七十歲（但一級上將除役年齡，不受限制）。

士官與除役年齡同；少尉、中尉十年；上尉十五年；少校二十年；中校二十四年；上校二十八年；少將五十七歲；中將六十歲；上將六十四歲。

在現役期間，因作戰或因公致傷、殘，或因病、傷、體質衰弱或殘廢經檢定不適服現役或不堪服役者。

(3)退伍金及退休俸之給與：

軍官、士官退伍除役時，服現役三年以上未滿二十年者，按服現役年資，給與退伍金；服現役二十年以上，或服現役十五年以上年滿六十歲者，依服現役年資，可選擇退伍金，或按月支領退休俸。

退伍金之給付標準：同公務人員一次退休金。

退休俸之給付標準：同公務人員月退休金。

再一次加發補償金：同公務人員。

2、離職退費

不合發給退除給與之軍官、士官，得申請發還其本人已繳付之基金費用，並以台灣銀行之存款利率加計利息後，一次發還。

3、撫卹金

服役未滿十年者，給與十五個基數。服役十年以上者，每增服一年增給〇.五個基數，最高給與二七.五個基數。另依死亡原因給與三至二十年之年撫金，每年給與五個基數。

4. 撫慰金

同公務人員。

二. 現行運作狀況

公務人員退休撫卹基金自八十四年七月一日開始運作，首批加入者為公務人員，教育人員於八十五年二月一日加入，軍職人員於八十六年一月一日最後加入。至本次精算評價日為止參加基金人數分別為公務人員 280,380 人，教育人員 186,279 人，軍職人員為 111,196 人，合計為 577,855 人，累計提撥金額公務人員部份 52,993,564 仟元，教育人員部份 37,410,522 仟元，軍職人員部份 12,252,193 仟元，基金累積收益為 16,595,224 仟元；基金給付公務人員 2,764,232 仟元，教育人員 2,045,064 仟元，軍職人員 3,307,039 仟元，總計基金餘額為 111,134,769 仟元(詳如附件三)，其中用於購買票券金額 43,117,833 仟元，佔 38.8%最高，存於金融機構金額 34,950,534 仟元，佔率 31.45%次之，購買權益證券 30,546,299 仟元，佔率為 27.48%，與公務人員福利有關之貸款 1,800,000 仟元，佔率為 1.62%，應計款項 720,103 仟元，佔率為 0.65%。

參、公務人員篇

一、經驗資料分析

公務人員自民國八十四年七月一日起納入退撫新制，至評價日（八十八年六月三十日）共有四年，本精算研究先以過去四年之經驗資料為基礎，評估其完整性與正確性，各項經驗資料分析分述如下：

(一)評價日之基本資料

以公務人員基金管理委員會提供之轉檔光碟資料與八十六年六月三十日試算案之基本資料比較結果如下：

1、人數

八十八年轉檔光碟資料為 280,380 人，八十六年六月三十日試算案人數為 271,102 人，兩年內約成長 3.4%。

2、平均年齡

八十八年轉檔光碟資料平均年齡為 39.55 歲，八十六年六月三十日試算案平均年齡為 38.46 歲，兩年內約增加 1.09 歲，故評價日所用之基本資料在平均年齡方面尚稱允當。

3、平均本俸

八十八年轉檔光碟資料平均本俸為 23,876 元，八十六年六月三十日試算案平均本俸為 21,237 元，兩年內之平均成長率約為 6%。評價日所用之基本資料在平均本俸方面亦稱合理。

4、平均年資

八十八年轉檔光碟資料平均年資為 13.83 年，八十六年六月三十日試算案平均年資為 12.66 年，兩年內約成長

1.17年，與平均年齡的增加相當，故評價日所用之基本資料在平均年資方面亦稱允當。

綜合上述各項之比對結果，顯示轉檔資料與試算案在差異上並無明顯不合理的現象，故以上述之有效資料為基準進行精算評估，公務人員之基本資料如附件四。

(二) 脫退率

開辦日至今已有四年資料，各年度之差異不大，故以其經驗數推估整補，應用簡金斯第五差分密切公式(Jenkin's Fifth Difference Modified Osculatory Formula)進行修勻，所得出之多重脫退經驗率表詳如附件五。經以前述之多重脫退經驗率表套用八十八年六月三十日評價日之基本資料來計算之各項脫退人數，與轉檔資料的實際脫退人數比較，經核對後各項脫退人數其差異度甚小，顯示修勻後之多重脫退經驗率表並無偏差，其各項脫退率簡述如下：

1、退休率

公務人員之脫退率係依提供之異動檔及基本資料檔，來觀察各年度間公務人員之脫退情形，其做法如下：

- (1)將異動檔資料之異動情況歸屬於退休者，按年度別以5歲年齡組列表，當成分子。
- (2)將基本資料檔之有效資料，統計各年度初之在職人數，亦以5歲年齡組列表，當成分母。
- (3)適度地將各年度之分子與分母分別相加後再相除，即得5歲年齡組之退休率。

再應用簡金斯第五差分密切公式進行修勻，即可得出。

另從異動檔資料可得知近幾年其現有支領一次退休金、月退休金者及兼領一次退休金與月退休金者之人數統

計，其中具有退休金選擇權之人數，係包含現有支領一次退休金者中其年資滿15年以上和年齡滿50歲以上者及現有已支領月退休金者(含兼領一次退休金與月退休金者)之合計，令其為分母；再考量實際上支領月退休金者及兼領一次退休金與月退休金者之人數比例加權，其計算方式如下：

支領月退休金者之人數乘以1

兼領1/2一次退休金與1/2月退休金者之人數乘以1/2

兼領1/3一次退休金與2/3月退休金者之人數乘以2/3

兼領1/4一次退休金與3/4月退休金者之人數乘以3/4

四者相加後，令其為分子；

分子與分母相除約為64.8%，故可推得現行具有退休金選擇權者，採月退者其權數比率約為64.8%，較上次權數比率58.6%有增加之趨勢。

2、死亡率

先統計異動檔資料之異動情況歸屬於死亡後，同退休率之分子與分母做法，再加以推估、整補及修勻。

3、離職率

先統計異動檔資料之異動情況歸屬於離職後，同退休率之分子與分母做法，再加以推估、整補及修勻。

4、資遣率

先統計異動檔資料之異動情況歸屬於資遣後，同退休率之分子與分母做法，再加以推估、整補及修勻。

二、精算假設

由於公務人員人數眾多，大數法則足以運用，除脫退經驗率如上述外，其他相關資料應有其穩定性。本精算研究之各項精算假設依以下之經驗資料為基礎推估。

(一)預定年利率：

依據 基金管理會目前所採之投資策略及投資組合及未來經濟環境及長期利率之走勢，並基於長期穩健原則，本報告採預定年利率7%計算（詳如附件六）。

(二)平均本俸預估：

為避免因預定年利率與平均本俸相差過大，而影響精算結果穩健，並考量政府調薪政策、未來趨勢及任職公務人員中平均約共有23次晉升之特性，以新進人員平均年齡約為29歲，且可能在有某些年齡已晉升至該職等最高級，日後不會再晉升，經會議充分協調溝通後，本報告平均本俸年增加率在55歲之前採4%預估，55歲之後採3%預估。

(三)參加基金人數預估：

參酌八十六年六月三十日試算案之精算報告，管理委員會函送本研究小組有關參加退撫基金人員增加率提供之意見如下：「由於現行政府用人政策採員額精簡控制規劃，如出缺不補、鼓勵退休、精省政策、公營事業趨向民營化及公共事務委由民間經營等，因此，未來政府機關及人員數不易成長，甚至於負成長，故其近十五年之人員成長率似應為零或負數」。及參考行政院人事行政局八十六年六月出版之「行政院所屬各機關學校八十七年至九十年度中程人力計劃」一書，故乃以所提供之人力成長及最終現員預估表為基準，八十九年至九十年之參加退撫基金人數年增加率分別採0.23%及-1.91%，而九十一年至一三八年之參加退撫基金人數年增加率為零。未來五十年參加退撫基金之人數詳如附件七。

(四)發生率之預估

1、退休年齡：

依據公務人員退休法第五條第一項規定：「公務人員任職五年以上，年滿六十五歲者，應命令退休。」參酌本項規定及轉檔資料中六十六歲以上人員佔率並不影響本報告精算結果之考量下，本報告假設公務人員滿六十五歲時即予退休

，其後無任何退休人數。

2、脫退率(含死亡、離職、資遣、退休)：

除已如前述，另對支領月退休金者，其退休後之死亡率係採用壽險業100%之年金生命表計算，上述100%年金生命表是依據內政部七十八年至八十年最新編布之「台灣地區國民生命表」(又稱「第八次台灣地區國民生命表」)死亡率百分之六十五為準頒訂，詳如附件八。

三、精算結果

本次精算研究以民國八十八年六月三十日為精算評價日，並採用綜合成本法精算合理適當的基金提撥率；另以加入年齡精算方法評估應計負債。有關之計算公式詳如附件九。

(一)加入年齡精算方法(Entry Age Normal Cost Method)

本法乃是在精算評估時對於精算評價日以前已存在之過去服務年資(不含退撫新制實施前之年資)所產生之應計退休金負債採用加入年齡精算方法來評估；亦即將未來退休給付之現值與依加入年齡法計算未來正常成本之現值的差額認列為應計退休金負債。

若以八十八年六月三十日為精算評價日並且依公務人員基本資料來評估，則其精算結果如下：

表 3-1 公務人員團體應計退休金負債與提撥狀況分析

支領方式	退休金 負債 (1)	已提存 退休基金 (2)	未提存退 休金負債 (3)= (1)-(2)	已提撥 基金比率 (2)/(1)	涵蓋薪資 總額 (4)	未提撥退 休金負債 對涵蓋薪 資之比例 (3)/(4)
一次 退休金	615.1 億	597.3 億	17.8 億	97.1%	1,606.6 億	1.1%
月退休金	1,341.3 億	597.3 億	744.0 億	44.5%	1,606.6 億	46.3%

註：前述支領方式係指符合公務人員退休法規定退休，且具有退休金選擇權者，於退休時完全按所陳述之退休金支領方式給付。

1、應計退休金負債

符合公務人員退休法規定退休者，有關退休金之給與，除任職未滿十五年或年齡未滿 50 歲者給與一次退休金外，對於任職滿十五年且年齡滿 50 歲以上者得選擇支領一次退休金、月退休金或兼領一次退休金與月退休金，故在選擇不同組合方式下，將產生不同之應計退休金負債。

為達進一步分析之目的，先將以兩種極端之支領方式來評估應計退休金負債，亦即對於符合退休資格且具有退休金選擇權者，先假設採完全支領一次退休金或完全支領月退休金兩種狀況分別評估，嗣後再依其各種組合方式來核算其加權應計退休金負債。

經評估後，若符合退休資格且具有選擇權者，於退休時，採用一次退休金支領方式，則其應計退休金負債為 615.1 億，反之，若採用月退休金支領方式時，則其應計退休金負債則大幅提高至 1,341.3 億。

至於公務人員團體之已提存退休基金為 597.3 億，故依公務人員基金提撥狀況分析，則可將前述之應計退休金負債與已提存退休基金相比較，當完全採用一次退休金方式支領時，則

應計退休金負債為 615.1 億，較已提存之退休基金 597.3 億為高，故產生未提存應計退休金負債 17.8 億。反之完全採用月退休金方式支領時，則其應計退休金負債為 1,341.3 億，較已提存之退休基金 597.3 億為高，故產生未提存應計退休金負債 744 億，依此分析得知，當支領退休金選擇方式改變時，對於基金提撥狀況將會由不足提撥金額為 17.8 億擴增至 744 億。

(二)綜合成本法(Aggregate Cost Method)

綜合成本法的基本觀念乃是將未來所有退休給付未提存部份的現值，由未來服務期間來攤提，亦即本法除考慮將未來服務年資所產生之應計退休給付由未來服務期間來攤提外，更加計因過去服務年資(指八十四年七月一日至八十八年六月三十日)所產生之未提存之應計退休金負債，亦必須由未來的服務期間加以攤提。

依綜合成本法來評估時，且為配合公務人員退休辦法可選擇支領退休金之特性，同樣的分別採用完全支領一次退休金或完全支領月退休金之方式來評估，且僅考量原團體時，則支領一次退休金正常成本費率為 8.7%，支領月退休金正常成本費率為 22.5%(係指對未來服務期間之本俸兩倍)，如再加計未來新加入人員時正常成本費率如下：

3-2 公務人員團體正常成本費率表

支領方式	正常成本費率
一次退休金	8.2%
月退休金	19.5%

註：1. 本費率係含新加入人員費率

2. 前述支領方式係指符合公務人員退休法規定退休，且具有退休金選擇權者，於退休時完全按所陳述之退休金支領方式給付。

四、變動因素對正常成本費率與應計退休金負債的影響

在利用既定的精算假設與方法，求得應計退休金負債與正常成本費率後，為求更深入分析有關預定利率與預定本俸增加率兩項因素之變動，對整個精算結果之影響情況，故本次精算研究亦完成敏感度分析工作。其主要目的在於希望能藉由此項分析內容來確實掌握當實際的利率或是本俸增加率之經驗並不能如預期的假設時，此時精算結果將產生何種變化與差異，以為各項管理決策之重要資訊。

(一) 加入年齡精算方法

預定利率與預定本俸增加率對應計退休金負債之影響如表 3-3：

表 3-3 變動因素對應計退休金負債之影響分析 單位：億元

支領 方式	預定利率	7%			10%	9%	8%	7%	6%
	預定本俸 增加率	5%	4%	3%	4%				
一次 退休金	退休金 負債	637.1	615.1	592.6	481.0	521.4	566.0	615.1	668.6
月 退休金	退休金 負債	1,392. 0	1,341. 3	1,289. 5	823.3	962.1	1,132. 1	1,341. 3	1,599. 7

(1) 預定利率

公務人員應計退休金負債在預定利率因素變動下成反比變動，假設其他因素不變，則在 6% 至 10% 之有效範圍內預定利率每增加一個百分點，對於支領一次退休金之應計退休金負債平均約下降 46.9 億，降幅為 7.90%。另對於支領月退休金之應計退休金負債平均約下降 194.1 億，降幅為 15.30%。

(2) 預定本俸增加率

公務人員應計退休金負債在預定本俸增加率因素變動下成正比變動，假設其他因素不變，則預定本俸增加率在 3%至 5%之有效範圍內每增加一個百分點，對於支領一次退休金之應計退休金負債平均約增加 22.3 億，升幅為 3.69%。另對於支領月退休金之應計退休金負債平均約增加 51.2 億，升幅為 3.89%。

(二) 綜合成本法

預定利率與預定本俸增加率變動對正常成本費率之影響如表 3-4：

表 3-4 變動因素對正常成本費率之影響分析 單位：%

支領 方式	預定利率	7%			10%	9%	8%	7%	6%
	預定本俸增加率	5%	4%	3%	4%				
一次退休金	原團體費率	9.5%	8.7%	8.0%	5.4%	6.4%	7.5%	8.7%	10.1%
	新加入費率	8.6%	7.7%	6.9%	4.9%	5.7%	6.6%	7.7%	9.0%
	合併費率	9.0%	8.2%	7.5%	5.2%	6.1%	7.1%	8.2%	9.5%
月退休金	原團體費率	23.9%	22.5%	21.3%	12.0%	14.8%	18.3%	22.5%	27.8%
	新加入費率	18.2%	16.3%	14.5%	8.1%	10.2%	12.8%	16.3%	20.9%
	合併費率	20.7%	19.5%	18.4%	10.7%	13.1%	15.9%	19.5%	24.0%

(1) 預定利率

公務人員正常成本費率在預定利率因素變動下成反比變動，假設其他因素不變，則預定利率在 6%至 10%有效範圍內每增加一個百分點，對於支領一次退休金正常成本費率平均約下降一點一個百分點，降幅為 13.99%。另對於支領月退休金正常成本費率平均約下降三點三個百分點，降幅為 18.29%。

(2) 預定本俸增加率

公務人員正常成本費率在預定本俸增加率因素變動下成正比變動，假設其他因素不變則預定本俸增加率在3%至5%之有效範圍內，每增加一個百分點，對於支領一次退休金正常成本費率平均約增加零點八個百分點，升幅為9.54%。另對於支領月退休金正常成本費率平均約增加一點二個百分點，升幅為6.07%。

肆、教育人員篇

一、經驗資料分析

教育人員自民國八十五年二月一日起納入退撫新制，至評價日（八十八年六月三十日）已有三年五個月，本精算研究先對過去三年五個月之經驗資料為基礎，評估其完整性與正確性，各項經驗資料分析分述如下：

（一）評價日之基本資料

同公務人員篇之比對方式，以其正確性為考量，其有效資料經比對之結果如下：

1、人數

八十八年轉檔光碟資料為186,279人，八十六年六月三十日試算案人數為186,775人，兩者甚為接近。

2、平均年齡

八十八年轉檔光碟資料平均年齡為41.46歲，八十六年六月三十日試算案平均年齡為41.17歲，二者無顯著差異，故評價日所用之基本資料在平均年齡方面尚稱允當。

3、平均本薪

八十八年轉檔光碟資料平均本薪為33,284元，八十六年六月三十日試算案平均本薪為30,990元，兩年內之平均成長率約為3.6%。評價日所用之基本資料在平均本薪方面亦稱合理。

4、平均年資

八十八年轉檔光碟資料平均年資為16.74年，八十六年六月三十日試算案平均年資為16.80年，兩者甚為接近，評價日所用之基本資料在平均年資方面亦稱允當。

綜合上述各項之比對結果，亦顯示轉檔資料與試算案在差異上並無明顯不合理的現象，以上述之有效資料為基準進行精算評估，教育人員之基本資料如附件十。

(二) 脫退率

開辦日至今已有三年五個月資料，採最近三年之經驗數推估整補，應用簡金斯第五差分密切公式(Jenkin's Fifth Difference Modified Osculatory Formula)進行修勻，所得出之多重脫退經驗率表詳如附件十一。經以前述之多重脫退經驗率表套用八十八年六月三十日評價日之基本資料來計算之各項脫退人數，與轉檔資料的實際脫退人數比較，經核對後各項脫退人數其差異度亦小，顯示修勻後之多重脫退經驗率表亦甚允當，其各項脫退率簡述如下：

1、退休率

同公務人員分子與分母做法，逕行退休率之推估、整補及修勻，依經驗資料分析中退休人數有逐年增加趨勢，以五十五歲為例，本次精算評估之退休率0.0993較試算案之退休率0.0388成長約2.56倍。

另從異動檔資料亦得知近幾年其現有支領一次退休金、月退休金者及兼領一次退休金與月退休金者之人數統計，比照公務人員做法，可推得現行具有退休金選擇權者，採月退者其權數比率約為66.3%，較上次權數比率51.9%有增加之趨勢。

2、死亡率

同公務人員，以異動檔資料之年齡分佈為主，加以推估、整補及修勻。

3、離職率

同公務人員，以異動檔資料之年齡分佈為主，加以推估、整補及修勻。

4、資遣率

同公務人員，以異動檔資料之年齡分佈為主，加以推估、整補及修勻。

二、精算假設

由於教育人員人數亦屬眾多，大數法則亦足以運用，除脫退經驗率如上述外，其他相關資料亦應有其穩定性。本精算研究之各項精算假設依以下之經驗資料為基礎推估。

(一)預定年利率：

同公務人員，採年利率7%計算。

(二)平均本薪預估：

本報告平均本薪年增加率同公務人員做法，在55歲之前採4%預估，55歲之後採3%預估。

(三)參加基金人數預估：

參酌八十六年六月三十日試算案之精算報告，管理委員會函送本研究小組有關參加基金人員增加率提供之意見如下

：「由於教育政策趨向於小校小班制，同時增加輔導教師人數」。及參考行政院人事行政局八十六年六月出版之「行政院所屬各機關學校八十七年至九十年度中程人力計劃」一書，故乃以所提供之人力成長及最終現員預估表為基準，八十九年至九十年之參加退撫基金人數年增加率分別採0.87%及0.80%，九十一年至九十八年之參加退撫基金人數年增加率維持0.80%成長。九十九年至一三八年之參加基金人數年增加率維持為零。未來五十年參加基金人數詳如附件十二。

(四)發生率之預估

1、退休年齡：

同公務人員，依據教育人員退休條例第四條第一項規定：「教育人員任職五年以上，年滿六十五歲者，應命令退休。」參酌本項規定及轉檔資料中六十六歲以上人員佔率並不影響本報告精算結果之考量下，本報告亦假設教育人員滿六十五歲時即予退休，其後無任何退休人數。

2、脫退率(含死亡、離職、資遣、退休)：

除前述外，另對支領月退休金者，其退休後之死亡率同公務人員。

三、精算結果

本次精算研究以民國八十八年六月三十日為精算評價日，並採用綜合成本法精算合理適當的基金提撥率；另以加入年齡精算方法評估應計退休金負債。有關之計算公式詳如附件十三。

(一)加入年齡精算方法(Entry Age Normal Cost Method)

本法乃是在精算評估時對於精算評價日以前已存在之過去服務年資(不含退撫新制實施前之年資)所產生之應計退休金負債採用加入年齡精算方法來評估；亦即將未來退休給付之現值與依加入年齡法計算未來正常成本之現值的差額認列為應計退休金負債。

若以八十八年六月三十日為精算評價日並且依教育人員基本資料來評估，則其精算結果如下：

表 4-1 教育人員團體應計退休金負債與提撥狀況分析

支領方式	退休金 負債 (1)	已提存 退休基金 (2)	未提存退休 金負債 (3)= (1)-(2)	已提撥 基金比率 (2)/(1)	涵蓋薪資 總額 (4)	未提撥退休 金負債對涵 蓋薪資之比 例 (3)/(4)
一次 退休金	539.6 億	411.6 億	128.0 億	76.3%	1,488.0 億	8.6%
月退休金	1,189.2 億	411.6 億	777.6 億	34.6%	1,488.0 億	52.3%

註：前述支領方式係指符合教育人員退休條例規定退休，且具有退休金選擇權者，於退休時完全按所陳述之退休金支領方式給付。

1、應計退休金負債

符合教育人員退休條例規定退休者，有關退休金之給與，除任職未滿十五年或年齡未滿 50 歲者給與一次退休金外，對於任職滿十五年且年齡滿 50 歲以上者得選擇支領一次退休金、月退休金或兼領一次退休金與月退休金，故在選擇不同組合方式下，將產生不同之應計退休金負債。

為達進一步分析之目的，先將以兩種極端之支領方式來評估應計退休金負債，亦即對於符合退休資格且具有退休金選擇權者，先假設採完全支領一次退休金或完全支領月退休金兩種狀況分別評估，嗣後再依其各種組合方式來核算其加權應計退休金負債。

經評估後，若符合退休資格且具有選擇權者，於退休時，採用一次退休金支領方式，則其應計退休金負債為 539.6 億，反之，若採用月退休金支領方式時，則其應計退休金負債大幅提高至 1,189.2 億。

至於教育人員團體之已提存退休基金為 411.6 億，故依教育人員基金提撥狀況分析，則可將前述之應計退休金負債與已提存退休基金相比較，當完全採用一次退休金方式支領時，則應計退休金負債為 539.6 億，較已提存之退休基金 411.6 億為高，故產生未提存應計退休金負債 128 億。反之完全採用月退休金方式支領時，則其應計退休

金負債為 1,189.2 億，較已提存之退休基金 411.6 億為高，故產生未提存應計退休金負債 777.6 億，依此分析得知，當支領退休金選擇方式改變時，對於基金提撥狀況將會由不足提撥金額為 128.0 億擴增至 777.6 億。

(二)綜合成本法(Aggregate Cost Method)

綜合成本法的基本觀念乃是將未來所有退休給付未提存部份的現值，由未來服務期間來攤提，亦即本法除考慮將未來服務年資所產生之應計退休給付由未來服務期間來攤提外，更加計因過去服務年資（指八十五年二月一日至八十八年六月三十日）所產生之未提存之應計退休金負債，亦必須由未來的服務期間加以攤提。

依綜合成本法來評估時，且為配合教育人員退休條例可選擇支領退休金之特性，同樣的分別採用完全支領一次退休金或完全支領月退休金之方式來評估，且僅考量原團體時，則支領一次退休金正常成本費率為 10.1%，支領月退休金正常成本費率為 26.5%（係指對未來服務期間之本俸兩倍），如再加計未來新加入人員時正常成本費率如下：

4-2 教育人員團體正常成本費率表

支領方式	正常成本費率
一次退休金	9.1%
月退休金	22.4%

註：1. 本費率係含新加入人員費率

2. 前述支領方式係指符合教育人員退休條例規定退休，且具有退休金選擇權者，於退休時完全按所陳述之退休金支領方式給付。

四、變動因素對正常成本費率與應計退休金負債的影響

在利用既定的精算假設與方法，求得應計退休金負債與正常成本費率後，為求更深入分析有關預定利率與預定本俸增加率兩項因素之變動，對整個精算結果之影響情況，故本次精算研究亦完成敏感度分析工作。其主要目的在於希望能藉由此項分析內容來確實掌握當實際的利率或是本俸增加率之經驗並不能如預期的假設時，此時精算結果將產生何種變化與差異，以為各項管理決策之重要資訊。

(一)加入年齡精算方法

預定利率與預定本俸增加率對應計退休金負債之影響如表 4-3：

表 4-3 變動因素對應計退休金負債之影響分析 單位：億元

支領 方式	預定利率	7%			10%	9%	8%	7%	6%
	預定本俸 增加率	5%	4%	3%	4%				
一次 退休金	退休金 負債	560.2	539.6	519.5	436.0	467.0	501.1	539.6	581.8
月 退休金	退休金 負債	1,236. 2	1,189. 2	1,143. 4	749.4	867.1	1,011. 2	1,189. 2	1,410. 4

(1)預定利率

教育人員應計退休金負債在預定利率因素變動下成反比變動，假設其他因素不變，則在 6% 至 10% 之有效範圍內預定利率每增加一個百分點，對於支領一次退休金之應計退休金負債平均約下降 36.5 億，降幅為 6.96%。另對於支領月退休金之應計退休金負債平均約下降 165.3 億，降幅為 14.62%。

(2) 預定本俸增加率

教育人員應計退休金負債在預定本俸增加率因素變動下成正比變動，假設其他因素不變，則預定本俸增加率在 3% 至 5% 之有效範圍內每增加一個百分點，對於支領一次退休金之應計退休金負債平均約增加 20.4 億，升幅為 3.84%。另對於支領月退休金之應計退休金負債平均約增加 46.4 億，升幅為 3.98%。

(二) 綜合成本法

預定利率與預定本俸增加率變動對正常成本費率之影響如表 4-4：

表 4-4 變動因素對正常成本費率之影響分析 單位：%

支領 方式	預定利率	7%			10%	9%	8%	7%	6%
	預定本俸增加率	5%	4%	3%	4%				
一次退休金	原團體費率	10.9%	10.1%	9.5%	7.1%	8.0%	9.0%	10.1%	11.4%
	新加入費率	9.2%	8.2%	7.3%	5.3%	6.1%	7.1%	8.2%	9.5%
	合併費率	9.9%	9.1%	8.5%	6.4%	7.2%	8.1%	9.1%	10.3%
月退休金	原團體費率	27.9%	26.5%	25.2%	15.2%	18.2%	21.9%	26.5%	32.2%
	新加入費率	20.9%	18.6%	16.5%	9.3%	11.6%	14.7%	18.6%	23.7%
	合併費率	23.8%	22.4%	21.1%	13.0%	15.5%	18.6%	22.4%	27.3%

(1) 預定利率

教育人員正常成本費率在預定利率因素變動下成反比變動，假設其他因素不變，則預定利率在 6% 至 10% 有效範圍內每增加一個百分點，對於支領一次退休金正常成本費率平均約下降一個百分點，降幅為 11.22%。另對於支領月退休金正常成本費率平均約下降三點六個百分點，降幅為 16.93%。

(2) 預定本俸增加率

教育人員正常成本費率在預定本俸增加率因素變動下成正比變動，假設其他因素不變則預定本俸增加率在 3%至 5% 之有效範圍內，每增加一個百分點，對於支領一次退休金正常成本費率平均約增加零點七個百分點，升幅為 7.92%。另對於支領月退休金正常成本費率平均約增加一點四個百分點，升幅為 6.21%。

伍、軍職人員篇

一、經驗資料分析

軍職人員自民國八十六年一月一日起始納入退撫新制，至評價日（八十八年六月三十日）只有二年六個月，資料期間不長，本精算研究先對過去二年六個月之經驗資料為基礎，評估其資料完整性與正確性，且考慮軍官、士官兩者各項資料有其差異性，故將軍官士官分別考量，兩者各項經驗資料分析分述如下：

（一）評價日之基本資料

同公務人員篇之比對方式，以其正確性為考量，其有效資料經比對之結果如下：

1、人數

八十八年轉檔光碟資料軍官為 67,167 人，士官為 44,029 人，八十六年六月三十日試算案軍官為 68,280 人，士官為 38,549 人。八十八年軍士官合計為 111,196 人，較八十六年合計 106,829 人約成長 4.1%。

2、平均年齡

八十八年轉檔光碟資料平均年齡軍官為 32.06 歲，士官為 25.9 歲，八十六年六月三十日試算案平均年齡軍官亦為 32.06 歲，士官為 25.79 歲，二者無顯著差異，故評價日所用之基本資料在平均年齡方面尚稱允當。

3、平均本俸

八十八年轉檔光碟資料平均本俸軍官為 28,036 元，士官為 17,586 元，八十六年六月三十日試算案平均本俸軍官為 26,527 元，士官為 16,655 元，兩年內之平均本俸成長率軍官約為 2.8%，士官亦約為 2.8%。評價日所用之基本資料在平均本俸方面亦稱合理。

4、平均年資

八十八年轉檔光碟資料平均年資軍官為 9.55 年，士官為 5.31 年，八十六年六月三十日試算案平均年資軍官為 9.61 年，士官為 5.06 年，兩者均甚為接近，評價日所用之基本資料在平均年資方面亦稱允當。

綜合上述各項之比對結果，顯示轉檔資料與試算案在差異上並無明顯不合理的現象，以上述之有效資料為基準進行精算評估，軍官及士官之基本資料如附件十四及附件十五。

(二) 脫退率

開辦日至今僅有二年六個月資料，採最近二年之經驗數推估整補，應用簡金斯第五差分密切公式(Jenkin's Fifth Difference Modified Osculatory Formula)進行修勻，所得出軍官及士官之多重脫退經驗率表詳如附件十六及附件十七。並以前述之多重脫退經驗率表，套用八十八年六月三十日評估日之基本資料來計算軍官及士官之各項脫退人數，與轉檔資料的實際脫退人數比較，經核對後各項脫退人數其差異度不大，顯示修勻後之多重脫退經驗率表亦甚允當，其各項脫退率簡述如下：

1、退伍除役率

同公務人員分子與分母做法，逕行退伍除役率之推估、整補及修勻。

另從異動檔資料亦可得知近幾年其現有支領退伍金及退休俸者之人數統計，比照公務人員做法，但其中具有退休金選擇權之人數，為現支領退伍金者中其年資滿 20 年以上者及現有支領退休俸者之合計；亦可推得現行具有退休金選擇權者，採退休俸者其權數比率約為 98.4%，較上次權數比率 86.8%有增加之趨勢。

2、死亡率

同公務人員，以異動檔資料之年齡分佈為主，加以推估、整補及修勻。

3、離職率

同公務人員，以異動檔資料之年齡分佈為主，加以推估、整補及修勻。

二、精算假設

由於軍官及士官人數還算眾多，大數法則亦應可運用，除脫退經驗率如上述外，其他相關資料亦應有其穩定性。本精算研究之各項精算假設依以下之經驗資料為基礎推估。

(一)預定年利率：

同公務人員，軍職人員採年利率 7% 計算。

(二)平均本俸預估：

本報告平均本俸年增加率採 4% 預估。

(三)參加基金人數預估：

考量國防部之未來政策，軍職八十九年至一三八年之參加退撫基金人數年增加率維持零成長。未來五十年軍職參加退撫基金人數詳如附件十八及附件十九。

(四)發生率之預估

1、除役年齡：

依據陸海空軍軍官士官服役條例第五條及第六條有規定除役年齡及服現役最大年限或年齡，參酌上述規定及轉檔資料中所顯示軍官在六十一歲以上及士官在五十九歲以上人員佔率甚微，故本報告乃假設軍官滿六十歲及士官滿五十八歲時即予除役，其後無任何除役人數。

2、脫退率(含死亡、離職、退伍除役)：

除前述外，另對支領退休俸者，其除役後之死亡率同公務人員。

三、精算結果

本次精算研究以民國八十八年六月三十日為精算評價日，並採用綜合成本法精算合理適當的基金提撥率；另以加入年齡精算方法評估應計退休金負債。有關之計算公式詳如附件二十

。

(一)加入年齡精算方法(Entry Age Normal Cost Method)

本法乃是在精算評估時對於精算評價日以前已存在之過去服務年資(不含退撫新制實施前之年資)所產生之應計退休金負債採用加入年齡之精算方法來評估；亦即將未來退休給付之現值與依加入年齡法計算未來正常成本之現值的差額認列為應計退休金負債。

若以八十八年六月三十日為精算評價日並且依軍職人員基本資料來評估，則其精算結果如下：

表 5-1 軍職人員團體應計退休金負債與提撥狀況分析

支領方式	退休金負債 (1)	已提存退休基金 (2)	未提存退休金負債 (3)= (1)-(2)	已提撥基金比率 (2)/(1)	涵蓋薪資總額 (4)	未提撥退休金負債對涵蓋薪資之比例 (3)/(4)
退伍金	181.5 億	101.1 億	80.4 億	55.7%	637.8 億	12.6%
退休俸	514.3 億	101.1 億	413.2 億	19.7%	637.8 億	64.8%

註：前述支領方式係指符合陸海空軍軍官士官服役條例規定，退伍除役且具有退休金選擇權者，於退伍除役時完全按所陳述之退休金支領方式給付。

1、應計退休金負債

符合陸海空軍軍官士官服役條例規定退休者，有關退休金之給與，除任職未滿二十年者給與退伍金外，對於任職滿二十年以上者得選擇支領退伍金、退休俸，故在選擇不同組合方式下，將產生不同之應計退休金負債。

為達進一步分析之目的，先將以兩種極端之支領方式來評估應計退休金負債，亦即對於符合退休資格且具有退休金選擇權者，先假設採完全支領退伍金或完全支領退休俸兩種狀況分別評估，嗣後再依其各種組合方式來核算其加權應計退休金負債。

經評估後，若符合退休資格且具有選擇權者，於退休時，採用退伍金支領方式，則其應計退休金負債為 181.5 億，反之，若採用退休俸支領方式時，則其應計退休金負債大幅提高至 514.3 億。

至於軍職人員團體之已提存退休基金為 101.1 億，故依軍職人員基金提撥狀況分析，則可將前述之應計退休金負債與已提存退休基金相比較，當完全採用退伍金方式支領時，則應計退休金負債為 181.5

億，較已提存之退休基金 101.1 億為高，故產生未提存應計退休金負債 80.4 億。反之完全採用退休俸方式支領時，則其應計退休金負債為 514.3 億，較已提存之退休基金 101.1 億為高，故產生未提存應計退休金負債 413.2 億，依此分析得知，當支領退休金選擇方式改變時，對於基金提撥狀況將會由不足提撥金額為 80.4 億擴增至 413.2 億。

(二)綜合成本法(Aggregate Cost Method)

綜合成本法的基本觀念乃是將未來所有退休給付未提存部份的現值，由未來服務期間來攤提，亦即本法除考慮將未來服務年資所產生之應計退休給付由未來服務期間來攤提外，更加計因過去服務年資（指八十六年一月一日至八十八年六月三十日）所產生之未提存之應計退休金負債，亦必須由未來的服務期間加以攤提。

依綜合成本法來評估時，且為配合軍職人員退休條例可選擇支領退休金之特性，同樣的分別採用完全支領退伍金或完全支領退休俸之方式來評估，且僅考量原團體時，則支領退伍金正常成本費率為 15.0%，支領退休俸正常成本費率為 31.8%（係指對未來服務期間之本俸兩倍），如再加計未來新加入人員時正常成本費率如下：

5-2 軍職人員團體正常成本費率表

支領方式	正常成本費率
退伍金	13.2%
退休俸	22.0%

註：1. 本費率係含新加入人員費率

2. 前述支領方式係指符合陸海空軍軍官士官服役條例規定，退伍除役且具有退休金選擇權者，於退休時完全按所陳述之退休金支領方式給付。

四、變動因素對正常成本費率與應計退休金負債的影響

在利用既定的精算假設與方法，求得應計退休金負債與正常成本費率後，為求更深入分析有關預定利率與預定本俸增加率兩項因素之變動，對整個精算結果之影響情況，故本次精算研究亦完成敏感度分析工作。其主要目的在於希望能藉由此項分析內容來確實掌握當實際的利率或是本俸增加率之經驗並不能如預期的假設時，此時精算結果將產生何種變化與差異，以為各項管理決策之重要資訊。

(一)加入年齡精算方法

預定利率與預定本俸增加率對應計退休金負債之影響如表 5-3：

表 5-3 變動因素對應計退休金負債之影響分析 單位：億元

支領 方式	預定利率	7%			10%	9%	8%	7%	6%
	預定本俸 增加率	5%	4%	3%	4%				
退伍金	退休金 負債	190.1	181.5	173.5	158.1	165.1	172.9	181.5	190.9
退休俸	退休金 負債	549.2	514.3	482.3	317.5	367.3	431.3	514.3	623.6

(2) 預定利率

軍職人員應計退休金負債在預定利率因素變動下成反比變動，假設其他因素不變，則在 6% 至 10% 之有效範圍內預定利率每增加一個百分點，對於支領退伍金之應計退休金負債平均約下降 8.2 億，降幅為 4.60%。另對於支領退休俸之應計退休金負債平均約下降 76.5 億，降幅為 15.53%。

(3) 預定本俸增加率

軍職人員應計退休金負債在預定本俸增加率因素變動下成正比變動，假設其他因素不變，則預定本俸增加率在 3% 至 5% 之有效範圍內每增加一個百分點，對於支領退伍金之應計退休金負債平均約增加 8.3 億，升幅為 4.67%。另對於支領退休俸之應計退休金負債平均約增加 33.5 億，升幅為 6.71%。

(二) 綜合成本法

預定利率與預定本俸增加率變動對正常成本費率之影響如表 5-4：

表 5-4 變動因素對正常成本費率之影響分析

單位：%

支領 方式	預定利率	7%			10%	9%	8%	7%	6%
	預定本俸增加率	5%	4%	3%	4%				
退伍金	原團體費率	15.8%	15.0%	14.3%	13.0%	13.6%	14.3%	15.0%	15.8%
	新加入費率	13.0%	12.3%	11.7%	10.7%	11.2%	11.7%	12.3%	13.0%
	合併費率	13.8%	13.2%	12.6%	11.7%	12.1%	12.6%	13.2%	13.8%
退休俸	原團體費率	33.7%	31.8%	30.0%	21.6%	24.2%	27.6%	31.8%	37.2%
	新加入費率	19.2%	17.6%	16.1%	12.6%	13.8%	15.4%	17.6%	20.5%
	合併費率	23.1%	22.0%	21.0%	16.4%	17.9%	19.7%	22.0%	25.0%

(1) 預定利率

軍職人員正常成本費率在預定利率因素變動下成反比變動，假設其他因素不變，則預定利率在 6% 至 10% 有效範圍內每增加一個百分點，對於支領退伍金正常成本費率平均約下降零點五個百分點，降幅為 4.04%。另對於支領退休俸正常成本費率平均約下降二點二個百分點，降幅為 10.00%。

(2) 預定本俸增加率

軍職人員正常成本費率在預定本俸增加率因素變動下成正比變動，假設其他因素不變則預定本俸增加率在 3% 至 5% 之有效範圍內，每增加一個百分點，對於支領退伍金正常成本費率平均約增加零點六個百分點，升幅為 4.65%。另對於支領退休俸正常成本費率平均約增加一點一個百分點，升幅為 4.88%。

陸、公務.教育.軍職人員合併篇

一、精算結果

基於退休辦法之規定，對於凡符合退休資格而具有選擇權者(公務、教育人員：任職滿十五年且年齡滿五十歲以上者，軍職人員；任職滿二十年以上)得選擇一次退休金(退伍金)或月退休金(退休俸)或兼領一次退休金(退伍金)與月退休金(退休俸)，但就實際選擇一次退休金(退伍金)或月退休金(退休俸)之成本差異比較，得知當選擇支領月退休金(退休俸)時其成本約為支領一次退休金(退伍金)之兩倍。在如此顯著之差異情況下，將會使得具有選擇權之退休人員其在選擇支領方式之判斷改變時，直接影響未來退休金給付的預估，相對的此項改變亦同樣的影響正常成本費率。

為確實掌握日後此項退休金支領方式的改變，本研究將針對不同身分，分析其在不同組合情況下，其對精算結果的影響。

(一) 加入年齡精算方法

表 6-1 不同組合方式下之應計退休金負債 單位：億元

組合方式	一次退休金	現行組合估率	100%	90%	80%	70%	60%	50%	40%	30%	20%	10%	0%
	月退休金		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
公務人員	1,085.7		615.1	687.8	760.4	833.0	905.6	978.3	1,050.9	1,123.5	1,196.1	1,268.7	1,341.3
教育人員	970.3		539.6	604.6	669.5	734.5	799.4	864.4	929.4	994.3	1,059.3	1,124.2	1,189.2
軍職人員	509.0		181.5	214.8	248.1	281.3	314.6	347.9	381.2	414.5	447.7	481.0	514.3

註1：本表所述之應計退休金負債包含下列兩項退休金負債之和：

- (1) 未具有選擇權者(公務、教育人員：任職未滿十五年或年齡未滿五十歲，軍職人員：任職未滿二十年)均按一次退休金(退伍金)支領方式計算其應計退休金負債。
- (2) 具有選擇權者(公務、教育人員：任職滿十五年且年齡滿五十歲以上者，軍職人員：任職滿二十年以上者)則按上述組合方式加權計算其應計退休金負債。

註2：現行組合估率係依 13 頁, 22 頁, 31 頁所陳述之比率計算，即具選擇權者其採月退休金(退休俸)之比率公務人員為 64.8%，教育人員為 66.3%，軍職人員為 98.4%。

(二) 綜合成本法

表 6-2 不同組合方式下之正常成本費率 單位：%

組合方式	一次退休金	現行組合估率	100%	90%	80%	70%	60%	50%	40%	30%	20%	10%	0%
	月退休金		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
公務人員	15.5%		8.2%	9.4%	10.5%	11.7%	12.8%	13.9%	15.0%	16.1%	17.3%	18.4%	19.5%
教育人員	17.9%		9.1%	10.4%	11.8%	13.1%	14.4%	15.8%	17.1%	18.4%	19.7%	21.1%	22.4%
軍職人員	21.9%		13.2%	14.1%	15.0%	15.8%	16.7%	17.6%	18.5%	19.4%	20.2%	21.1%	22.0%

註1：本表所述之費率包含下列兩項退休金成本之和：

- (1) 未具有選擇權者(公務、教育人員：任職未滿十五年或年齡未滿五十歲，軍職人員：任職未滿二十年)均按一次退休金(退伍金)支領方式計算其退休金成本。
- (2) 具有選擇權者(公務、教育人員：任職滿十五年且年齡滿五十歲以上者，軍職人員：任職滿二十年以上者)則按上述組合方式加權計算其退休金成本。

註2：同表 6-1

二、變動因素影響分析

表 6-3 正常成本費率之敏感度分析

單位：%

身分別		預定利率 每增加一個百分點		預定本俸增加率 每增加一個百分點	
		一次退休金(退 伍金)	月退休金 (退休俸)	一次退休金(退 伍金)	月退休金 (退休俸)
綜合成 本法	公務人員	-1.1	-3.3	0.8	1.2
	教育人員	-1.0	-3.6	0.7	1.4
	軍職人員	-0.5	-2.2	0.6	1.1

註：1. 預定利率變動係在 6%至 10%之有效範圍內。

2. 預定本俸增加率係在 3%至 5%之有效範圍內。

表 6-4 應計退休金負債之敏感度分析

單位：億元

身分別		預定利率 每增加一個百分點		預定本俸增加率 每增加一個百分點	
		一次退休金 (退伍金)	月退休金 (退休俸)	一次退休金 (退伍金)	月退休金 (退休俸)
加入年 齡精算 方法	公務人員	-46.9	-194.1	22.3	51.2
	教育人員	-36.5	-165.3	20.4	46.4
	軍職人員	-8.2	-76.5	8.3	33.5

註：1. 預定利率變動係在 6%至 10%之有效範圍內。

2. 預定本俸增加率係在 3%至 5%之有效範圍內。

三、費率合理性與差異分析

為檢視支領一次退休金與月退休金之成本差異，經以服務年資 30 年並在預定利率 7%與本俸增加率為 3%假設狀況下，模擬在不同支領月退休金年度時，支領月退休金與一次退休金成本差異(詳如附件二十三)，其彙整結果如表 6-5：

表 6-5 月退休金與一次退休金成本差異模擬比較

支領年度	10 年	15 年	20 年	25 年	30 年
支領月退休金與一次退休金比值	1.31	1.80	2.21	2.54	2.82

若以壽險業年金生命表 65 歲之平均餘命約為 18.9 歲情況下，推估其成本差異約達 2 倍左右，此項推論與公務人員、教育人員之新進人員精算結果成本比值甚為接近。

基於綜合成本法所精算的正常成本費率係先將未來退休給付的現值(PVFB)扣除退休基金(F)後，所得之尚未提存的未來退休給付，再由未來兩倍本俸之現值(PVFS)來攤提，故影響費率的因素可分成(1)未來退休給付對未來兩倍本俸之比值(PVFB/PVFS)與(2)退休基金對未來兩倍本俸之比值(F/PVFS)兩個部份來衡量比較。經在預定利率 7%，預定本俸增加率 5%之假設狀況下，分別對原團體與新加入團體進行差異分析，其結果詳如附件二十三。

四、分年齡層組計算方法之誤差比對

本次精算案係採分年齡層組計算之團體方法(Grouping Method)進行，而非依個人成本加總方法計算，為測定兩種方法計算之誤差範圍，特就公務人員團體隨機抽取三十五、四十五及五十五歲之人員資料各五十筆，以個人成本加總方法與分年齡層組計算之團體方法分別計算，並就其結果進行比對，其結果顯示二種方法幾乎無任何差異，應可證明本報告精算結果之正確性。

個人成本加總計算與團體計算結果比較表

年齡	身份證號碼	本俸	過去服務年資	年齡	身份證號碼	本俸	過去服務年資	年齡	身份證號碼	本俸	過去服務年資
35	A12369539	21700	8.08	45	A101807102	26870	15.58	55	A101340906	47845	31.25
35	A221083360	23220	11.50	45	A102061226	35685	21.00	55	A200511770	35685	34.25
35	A222376337	14405	9.75	45	A10394484	31430	18.17	55	A200901041	26870	26.67
35	A223586551	24130	5.92	45	A104138275	22310	15.50	55	B200220695	31430	34.17
35	B120379099	13190	10.67	45	A110351499	30515	19.33	55	C200429037	33250	32.50
35	B220198916	31430	10.42	45	A104261395	30515	19.83	55	E100318057	48450	31.50
35	B220499623	24130	2.25	45	A104469248	31430	21.58	55	E101428856	35685	27.92
35	C120662849	25045	2.50	45	A201419999	18660	25.00	55	F101668360	29605	28.50
35	D120060515	28690	8.00	45	A212901281	26870	25.42	55	F200347284	41765	29.50
35	D120283303	15620	16.08	45	A210466424	41765	21.00	55	G101382357	42980	29.92
35	D220148212	26870	1.75	45	D101477456	33250	11.83	55	G200512406	27780	29.75
35	D220681598	22310	14.42	45	D201311740	22310	10.50	55	H200160010	30515	30.75
35	E120288309	22310	9.75	45	F101569255	21700	20.00	55	J101635202	38115	26.75
35	E120552260	25045	16.75	45	F103896237	30515	0.83	55	J200889566	20485	31.58
35	E121216423	17445	12.58	45	F203285487	18660	3.00	55	K101228048	19270	25.08
35	E121817993	19875	6.50	45	J200528755	32340	22.00	55	L100523786	45410	32.50
35	E221637229	25045	8.58	45	L101798625	35685	10.00	55	L102247841	25045	25.33
35	E221758357	21090	7.67	45	M101642567	40590	20.08	55	M101105774	29605	26.83
35	F120148187	12760	12.67	45	P100238650	25045	17.67	55	M101193158	26870	2.33
35	F123092735	20485	6.58	45	P101809153	26870	19.58	55	N101584392	38115	35.92
35	H220451325	29555	5.92	45	P200378357	31430	21.58	55	N103008331	30515	27.08
35	K120625763	27780	2.25	45	P200779014	26870	20.00	55	P100615511	26870	24.25
35	K220006751	22310	4.58	45	Q100899141	26870	17.08	55	P10148957	33250	25.17
35	K221289209	30515	12.92	45	Q101762683	38115	24.83	55	Q100367406	27780	26.50
35	L120405485	29555	13.00	45	Q102906054	36990	19.25	55	Q100328814	33250	19.58
35	L121304441	19270	8.00	45	Q102924427	14405	12.00	55	R100331309	35685	24.33
35	L121689421	18660	15.83	45	Q200662499	29555	22.92	55	R100707992	19270	26.83
35	L221483743	25045	15.08	45	Q201178021	21700	9.17	55	R102818854	35685	28.50
35	M120230283	11905	6.92	45	R100580080	27780	19.17	55	S100715048	48450	30.50
35	M120973390	22310	11.33	45	R101090665	28690	23.58	55	S102495781	25045	26.50
35	M220056476	18050	14.67	45	R103013531	26870	18.33	55	T100284709	48450	30.08
35	M220681381	23220	11.25	45	R103076412	25045	25.00	55	T102346337	19270	23.83
35	M221193209	18660	10.00	45	R200336986	29605	20.25	55	T200841233	28690	23.92
35	N120618840	26870	14.92	45	R202982333	29605	20.58	55	V100946260	12335	9.50
35	N120959677	17445	15.00	45	S102503975	28690	18.33	55	V200108100	31430	30.17
35	N121694362	28690	8.00	45	S201176001	38115	20.92	55	A201251282	27780	26.92
35	N121796870	17445	14.67	45	T101851544	11480	9.17	55	C200464018	26870	16.58
35	N122698800	18050	5.42	45	T102040634	24130	14.33	55	F103553675	44195	20.08
35	N221536312	21090	8.58	45	T102351507	29605	17.75	55	G200606529	31430	28.92
35	N22223252	21700	8.58	45	T102542571	29555	23.75	55	K101324429	31430	36.08
35	P120330968	22310	11.83	45	T201675420	31430	22.25	55	L200495627	29605	30.25
35	P120710037	12760	8.50	45	T201677326	27780	17.08	55	N103182510	31430	24.00
35	P121486398	18660	9.50	45	U100376203	21090	15.50	55	P100492734	48450	31.75
35	P121643955	22310	16.75	45	U101327437	11055	5.17	55	R100813959	38115	30.00
35	P221056838	23220	10.50	45	U201021307	30515	21.00	55	S101159946	41765	18.33
35	Q120818084	15620	14.00	45	W100009184	21090	14.50	55	G101063731	35685	34.92
35	Q122139139	20485	7.00	45	D101444411	28690	14.17	55	G101064247	25045	18.42
35	R221535881	21700	10.50	45	F102082159	28690	18.25	55	G101064701	38115	27.83
35	U220277650	24130	2.75	45	F103445794	36900	18.33	55	U100084424	32340	9.00
35	V220044867	26870	13.17	45	F203314518	18050	4.00	55	Y100014924	27780	11.08

年齡	一次退休金應計負債	月退休金應計負債	年齡	一次退休金應計負債	月退休金應計負債	年齡	一次退休金應計負債	月退休金應計負債
35			45			55		
個人(a)	8,668,715	19,200,906	個人(a)	12,327,580	35,916,348	個人(a)	16,722,783	48,385,206
團體(b)	8,417,409	18,703,801	團體(b)	12,835,353	36,691,964	團體(b)	16,461,702	48,108,619
(a)(b)	103%	103%	(a)(b)	96%	98%	(a)(b)	102%	101%

合計	一次退休金應計負債	月退休金應計負債
個人總計(a)	37,709,078	103,502,460
團體總計(b)	37,714,464	103,504,384
(a)(b)	99.98%	99.99%

五、基金資產之精算價值(Actuarial value)之評定

經研究以 86, 87, 88 三個會計年度期間之資料並採用過去數年總市值之移動平均法來推估基金資產之精算價值(如附件二十二)根據上述方法及精算結果推估 88 年 7 月 1 日基金資產之精算價值為 1,029.3 億。若再以基金資產之精算價值衡量其應計退休金負債與提撥狀況如下：

表 6-6 公務人員團體應計退休金負債與提撥狀況分析

支領方式	退休金負債 (1)	已提存退休基金 (2)	未提存退休金負債 (3)= (1)-(2)	已提撥基金比率 (2)/(1)	涵蓋薪資總額 (4)	未提撥退休金負債對涵蓋薪資之比例 (3)/(4)
一次退休金	615.1 億	553.09 億	61.2 億	90.1%	1,606.6 億	3.8%
月退休金	1,341.3 億	553.9 億	787.4 億	41.3%	1,606.6 億	49.0%

註：前述支領方式係指符合退休資格且具有退休金選擇權者，於退休時完全按所述之退休金支領方式給付。

表 6-7 教育人員團體應計退休金負債與提撥狀況分析

支領方式	退休金 負債 (1)	已提存 退休基金 (2)	未提存退休 金負債 (3)= (1)-(2)	已提撥 基金比率 (2)/(1)	涵蓋薪資 總額 (4)	未提撥退休 金負債對涵 蓋薪資之比 例 (3)/(4)
一次 退休金	539.6 億	381.7 億	157.9 億	70.7%	1,488.0 億	10.6%
月退休金	1,189.2 億	381.7 億	807.5 億	32.1%	1,488.0 億	54.3%

註：前述支領方式係指符合退休資格且具有退休金選擇權者，於退休時完全按所述之退休金支領方式給付。

表 6-8 軍職人員團體應計退休金負債與提撥狀況分析

支領方式	退休金 負債 (1)	已提存 退休基金 (2)	未提存退休 金負債 (3)= (1)-(2)	已提撥 基金比率 (2)/(1)	涵蓋薪資 總額 (4)	未提撥退休 金負債對涵 蓋薪資之比 例 (3)/(4)
退伍金	181.5 億	93.8 億	87.7 億	51.7%	637.8 億	13.8%
退休俸	514.3 億	93.8 億	420.5 億	18.2%	637.8 億	65.9%

註：前述支領方式係指符合退休資格且具有退休金選擇權者，於退休時完全按所述之退休金支領方式給付。

另以綜合成本法計算並加計未來新加入人員時，其正常成本費率如下：

表 6-9 各身分別正常成本費率

	公務	教育	軍職
一次退休金 (退伍金)	8.2%	9.1%	13.2%
月退休金 (退休俸)	19.5%	22.4%	22.0%

柒、結論與建議

唯有在一個健全的退休金財務制度下，方能確保其在日後各項退休金給付的能力，參加退休基金者才能獲得充份保障。否則空有優厚的退休給付條件與制度，但是財務能力卻不能負荷未來的退休給付，亦將導致整個退休基金鉅額虧損或是破產。依據公務人員退休撫卹基金管理條例：「本基金採統一管理，按政府別、身分別、分戶設帳，分別以收支平衡為原則，年度決算如有賸餘，全數撥為基金。如基金不足支付時，應由基金檢討調整繳費費率，或由政府撥款補助，並由政府負最後支付責任。」因此退休金制度之設計不但要考慮政府與參加者之意願，而且更應考慮其在財務上的負擔能力才不會失去退休金制度設計之意義。尤其是對社會保險之退休金制度的設計適當與否，更將直接影響未來社會的安定、經濟發展與政府財務負擔，為此如何確保退休計劃之良好財務狀況，當是管理當局應時時刻刻所要追求的目標。

雖然在退休計劃設計時，所要考慮的因素相當的多，但是最重要的是要有財務能力來負擔，所謂財務負擔能力應是在退休計劃設計時就應提出完整評估分析報告，以為決策當局決定是否採行此項退休計劃之重要依據。當然不論是國內或是國外社會保險制度上之設計時，本身就面臨許多政治因素的考量，亦因為增加了此項因素，造成目前相當多的社會保險面臨財務負擔能力的問題，尤其是對退休給付方面更是嚴重，因為它的財務負擔的曲線基本上是會隨著時間的經過而擴大，如何在財務負擔壓力尚未出現前充份掌握資訊，做好完善財務計劃，將是因應未來變化的最佳策略。

綜合前述之分析，茲將結論與建議歸納如下：

一、基金提撥率與現金流量分析

依綜合成本法結果得知，若未來退休人員在選擇一次與月退之組合仍維持目前之情況下，則其正常成本費率遠高於目前提撥率（其比較如表 7-1）。在現行月退支領之平均給付遠大於一次給付之條件下，若假設無任何其他外來誘因之影響下，則支領月退人員之比例理應增加（本次精算即有此種增加之趨勢），而正常成本費率亦將隨之調高。如此調高後之費率與目前提撥率之差距將較表 7-1 更為擴大。

表 7-1 正常成本費率與現行提撥率之比較表 單位：%

身分別	正常成本費率 (1)	現行提撥率 (2)	現行提撥率佔 正常成本費率 之百分比 (2)÷(1)	差額 (1)-(2)
公務人員	15.5	8	51.6	7.5
教育人員	17.9	8	44.7	9.9
軍職人員	21.9	8	36.5	13.9

註：正常成本費率係依表 6-2 之現行組合佔率計算得知。

為評估基金未來財務負擔之能力，本次精算研究特別針對不同身分別分別採用下列四種不同提撥率狀況(結果如表 7-2 至 7-5):

- (1)依本次精算之正常成本費率
- (2)維持目前基金提撥率 8%
- (3)調整基金提撥率至 10%
- (4)調整基金提撥率至上限 12%

來衡量未來五十年現金流量詳如附件二十一。

表 7-2 公務人員收支損益年度及金額分析表

提撥率	支領方式	首次收支出現不足年度	累計收支出現虧損(破產)年度	50 年後基金累積餘額(億元)
8.2%註	一次退休金	101	-	2,584
19.5%註	月退休金	105	-	9,362
8%	一次退休金	100	-	889
	月退休金	99	113	-88,106
10%	一次退休金	102	-	17,840
	月退休金	100	116	-71,155
12%	一次退休金	104	-	34,790
	月退休金	102	119	-54,204

註:參閱表 6-2

表 7-3 教育人員收支損益年度及金額分析表

提撥率	支領方式	首次收支出現不足 年度	累計收支出現虧損 (破產)年度	50 年後基金累積 餘額(億元)
9.1%註	一次退休金	101	-	1,389
22.4%註	月退休金	105	-	10,066
8%	一次退休金	99	123	-7,156
	月退休金	97	109	-101,790
10%	一次退休金	102	-	8,380
	月退休金	99	112	-86,254
12%	一次退休金	105	-	23,915
	月退休金	100	115	-70,719

註：參閱表 6-2

表 7-4 軍職人員收支損益年度及金額分析表

提撥率	支領方式	首次收支出現不足 年度	累計收支出現虧損 (破產)年度	50 年後基金累積 餘額(億元)
13.2%註	退伍金	95	-	422
22.0%註	退休俸	100	-	1,580
8%	退伍金	90	95	-12,630
	退休俸	94	102	-33,561
10%	退伍金	91	100	-7,610
	退休俸	95	104	-28,541
12%	退伍金	93	114	-2,590
	退休俸	96	107	-23,521

註：參閱表 6-2

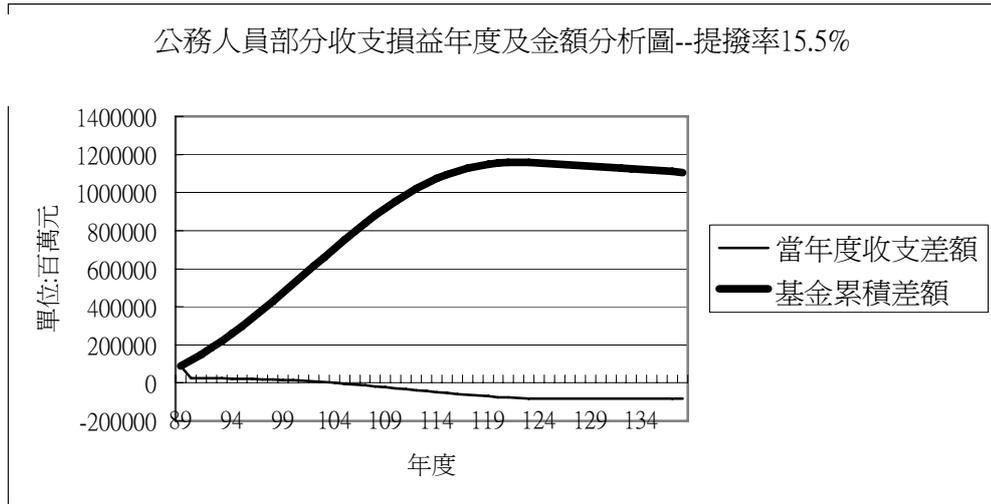
由表 7-2 至 7-4 得知，若基金提撥率仍維持 8% 之情況下，則公務人員團體在經過 50 年後，在選擇支領一次退休金時，其基金累積餘額為 889 億元，另對於選擇支領月退休金時，其基金累積虧損金額為 88,106 億元。兩者相差甚鉅，其他人員亦有類似現象。

若以目前支領一次退休金（退伍金）及月退休金（退休俸）之組合狀況推估再不同提撥率下各身分別收支損益年度及金額分析如表 7-5，其趨勢見圖 7-1 至 7-12。

表 7-5 各身分別收支損益年度及金額分析表

身分別	提撥率	首次收支出現 不足年度	累計收支出現虧損 (破產) 年度	50 年後基金累計餘 額 (億元)
公務人員	15.5%	104	-	11,058
	8%	99	115	-52,508
	10%	101	120	-35,557
	12%	102	125	-18,606
教育人員	17.9%	104	-	3,501
	8%	98	110	-73,400
	10%	99	114	-57,864
	12%	101	118	-42,329
軍職人員	21.9%	100	-	1,329
	8%	94	102	-33,561
	10%	95	104	-28,541
	12%	96	107	-23,521

圖 7-1



註 1:當年度收支差額係指當年度基金提撥收入扣除給付支出後之年底餘額。
(以下同)

註 2:基金累積餘額係年底餘額(含孳息、運用收益及財務支出)。(以下同)

圖 7-2

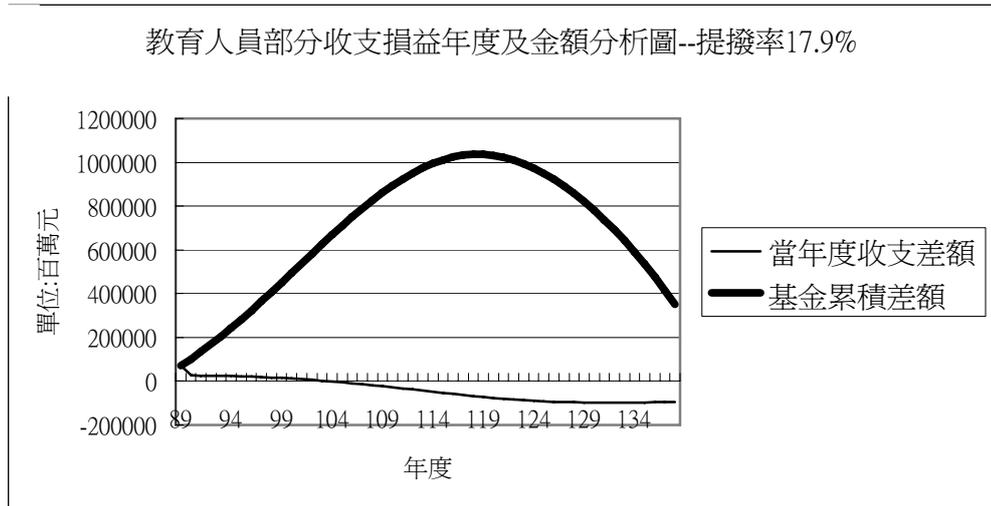


圖 7-3

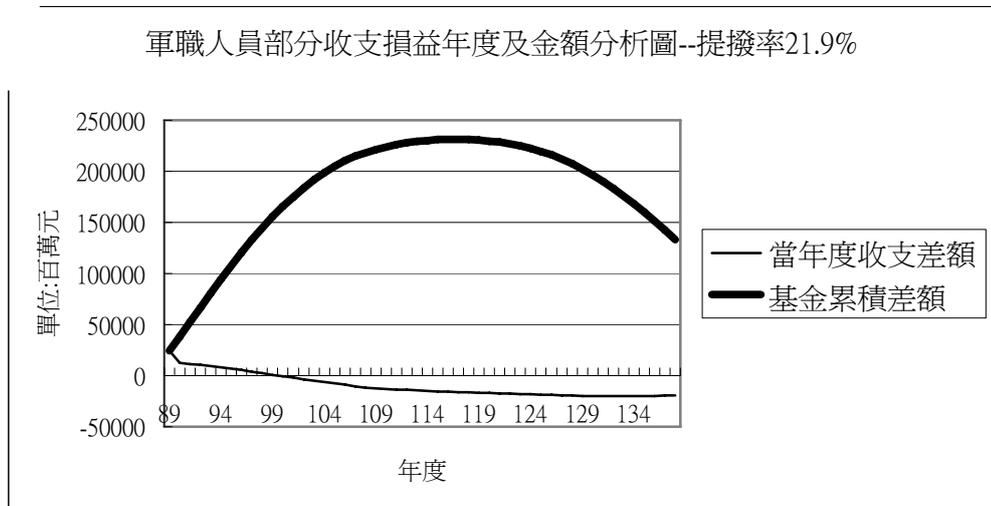


圖 7-4

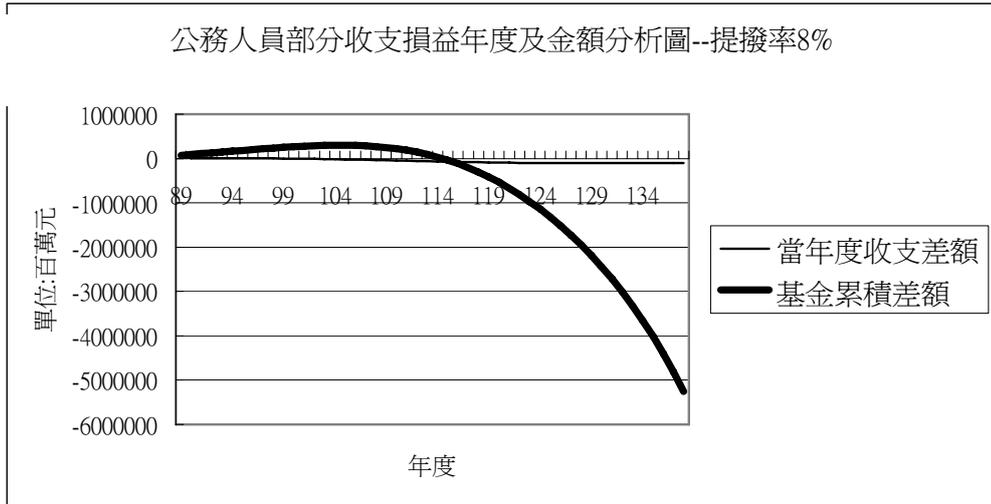


圖 7-5

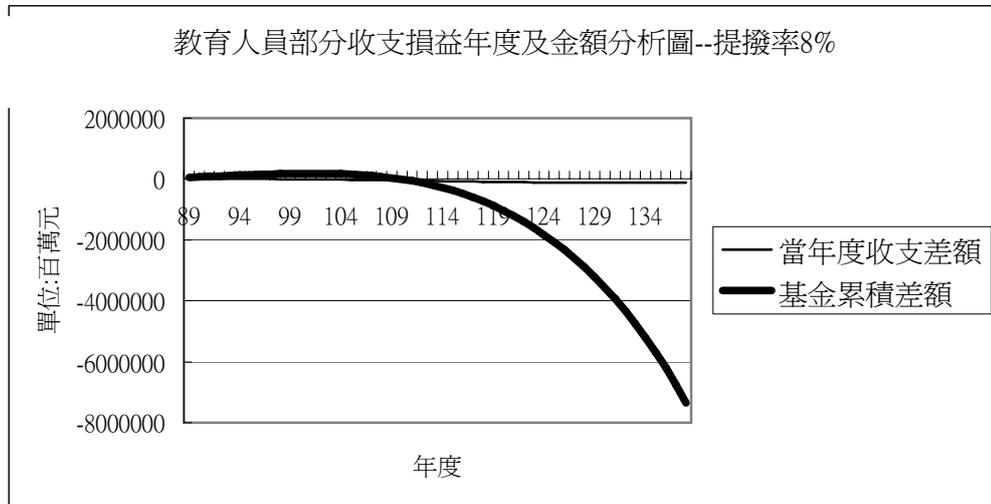


圖 7-6

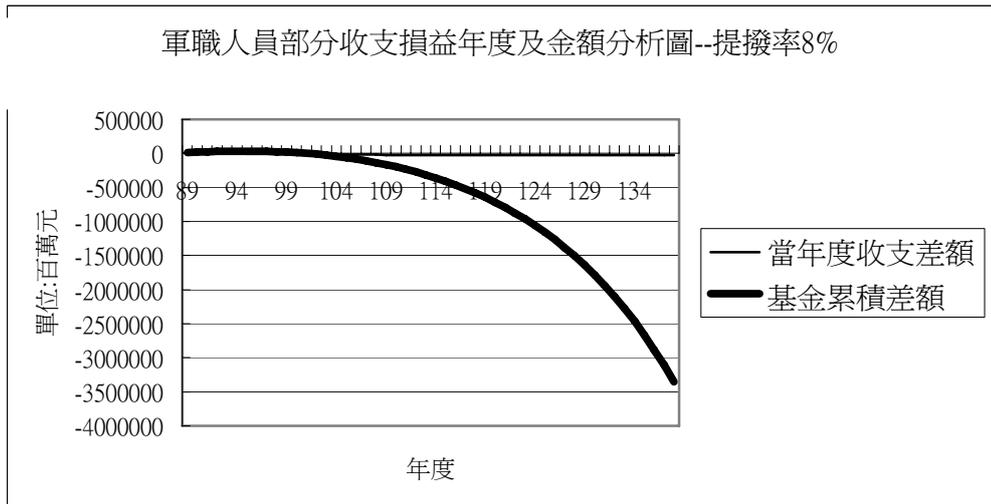


圖 7-7

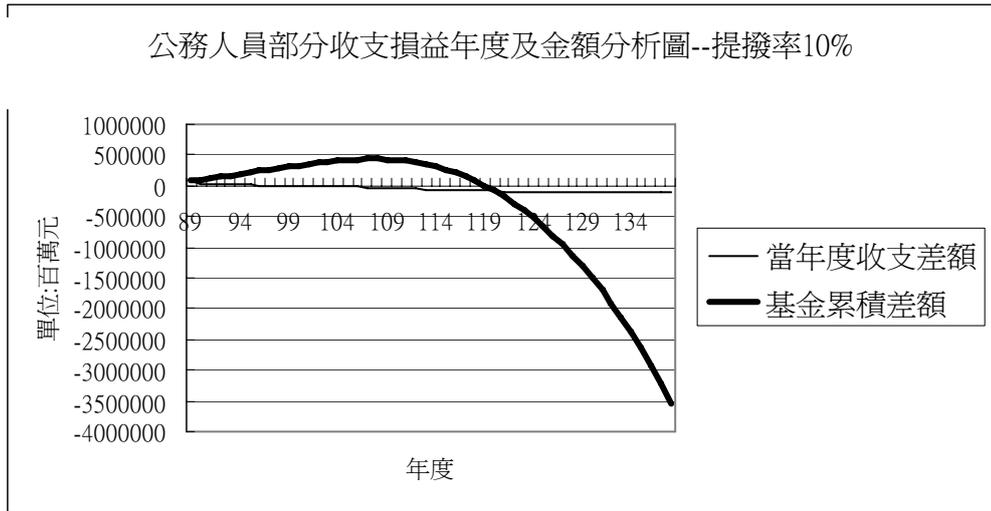


圖 7-8

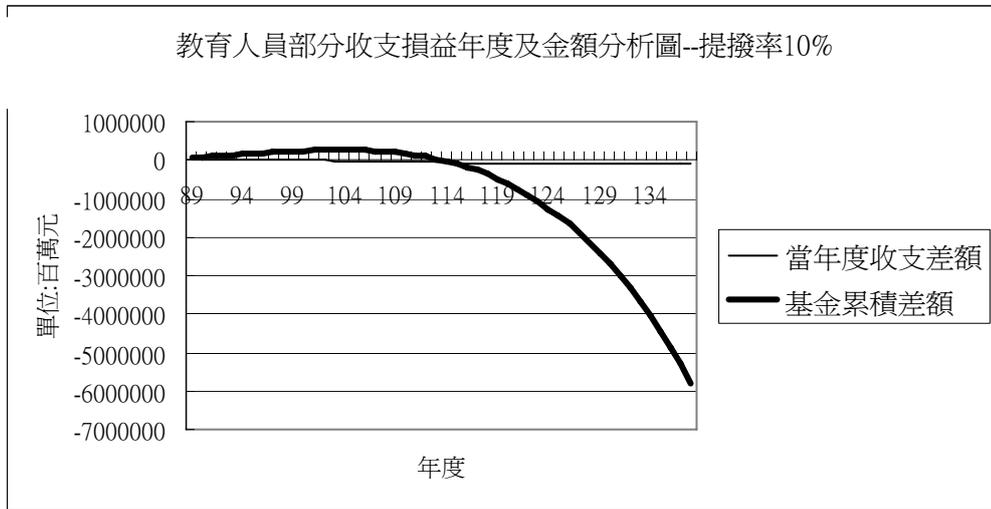


圖 7-9

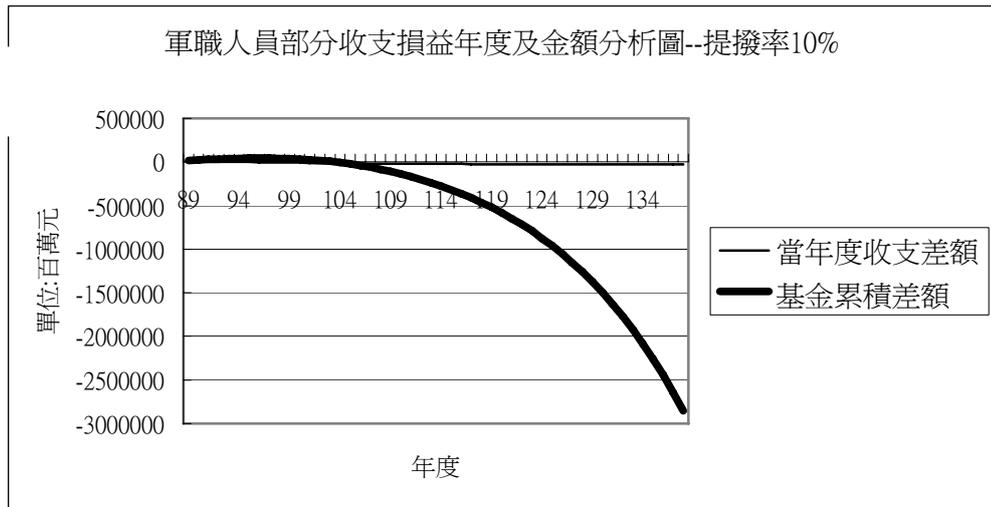


圖 7-10

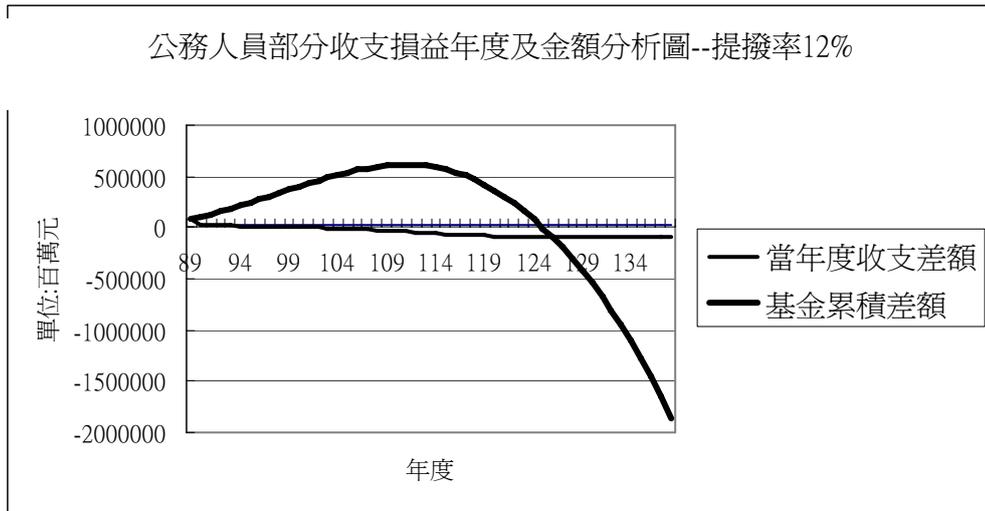


圖 7-11

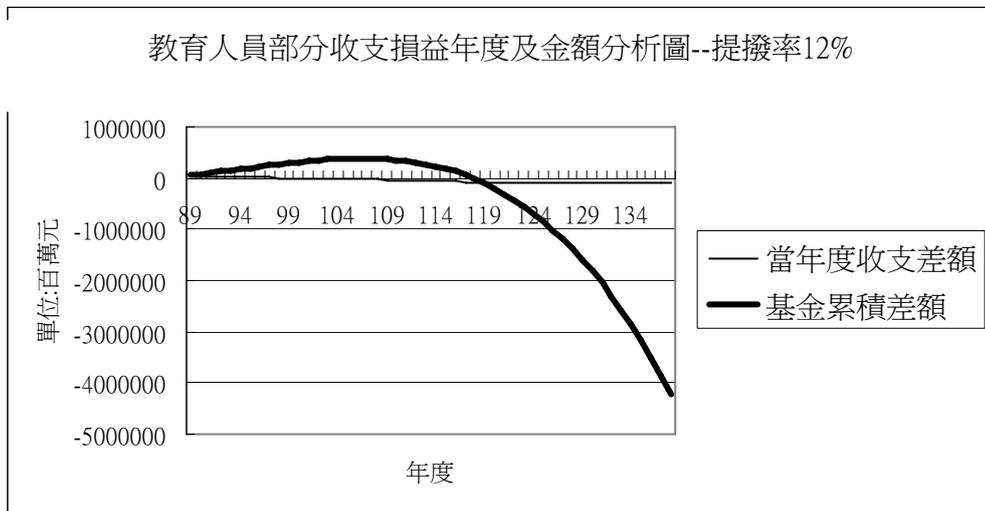
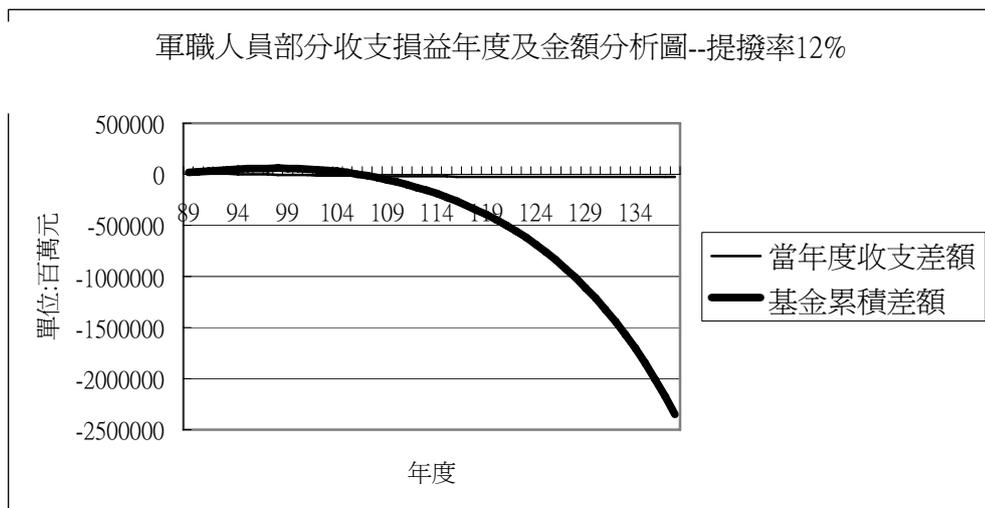


圖 7-12



另經期末報告會議之討論，為考量採取階梯方式調整提撥率之需要，經再按下列三種方案分次調整提撥率至 12%，模擬其現金流量分析（詳如附件二十一）如下：

方案 A（兩年調整方案）：89 年 10%，90 年 12%

方案 B（四年調整方案）：89 年 9%，90 年 10%，91 年 11%，
92 年 12%

方案 C（六年調整方案）：89 年 9%，90 年 9%，91 年 10%，
92 年 10%，93 年 11%，94 年 12%

表 7-6 公務人員收支損益年度及金額分析表

方案	首次收支出現不足 年度	累計收支出現虧損 (破產)年度	50 年後基金累積 餘額(億元)
A	102	125	-19,530
B	102	124	-21,297
C	102	123	-23,360

表 7-7 教育人員收支損益年度及金額分析表

方案	首次收支出現不足 年度	累計收支出現虧損 (破產)年度	50 年後基金累積 餘額(億元)
A	101	118	-43,570
B	101	117	-44,879
C	101	117	-46,840

表 7-8 軍職人員收支損益年度及金額分析表

方案	首次收支出現不足 年度	累計收支出現虧損 (破產)年度	50 年後基金累積 餘額(億元)
A	96	106	-23,871
B	96	106	-24,523
C	96	105	-25,247

二、不同提撥率下所對應之相對投資報酬率

若其它假設因素不變，為維持收支平衡則依綜合成本法評估各身分別之基金在不同提撥率下所對應相對投資報酬率如下表：

表 7-9 不同提撥率下之所對應之投資報酬率 單位：%

提撥率	8%	9%	10%	11%	12%	14%	15.5%	16%	17.9%	18%	20%	21.9%
公務人員	10.6	9.9	9.3	8.9	8.4	7.6	7.0	-	-	-	-	-
教育人員	12	11.1	10.4	9.9	9.4	8.5	-	7.7	7.0	-	-	-
軍職人員	18.7	16.8	15.3	14.2	13.5	11.7	-	10.2	-	8.9	7.8	7

註：各類人員依現行組合佔率之支領方式計算得知。

三、基金投資績效對正常成本費率有相當影響

依此次精算評估中在利率水準6%-10%之區間其敏感度之分析結果得知，當完全採用支領一次退休金假設時，平均投資報酬率如能增加一個百分點，則正常成本費率約可下降一個百分點。當完全採用支領月退休金假設時，平均投資報酬率如能增加一個百分點，則正常成本費率約可下降三點五個百分點。故在此種相當影響的情況下，再加上整個退撫基金亦在快速的成長中，如何在投資人才的培養方面與擴大投資工具方面來做有效提高投資績效的規劃，進而創造更佳的財務狀況來降低提撥率的調漲壓力，將是最直接且最有效的方法。

另根據中央銀行本（八十九）年第一季刊報告指出，截至去年底止，我國退撫基金、勞保基金、勞退基金等中長期資金，投資於股市的比重與世界各主要國家退休基金相較，明顯偏低，因此建議各基金應逐步調高投資國內股市、債市比重，有助於大幅改善投資績效。以英、美為例，於一九八四年至一九九三年間，其退休金平均收益率分別為十·二三%及九·六七%，居世界排名二、三名，而在一九九四年其投資國內外股票比重則高達八十四%及五十五%（其中投資國內股票比重部分為五十九%及四十七%）。以上數據顯示投資股票比重愈高，其長期投資報酬率也愈高。其次，就國內整體投資環境而言，退撫基金過去三年實際投資於國內股票比重尚不及三十%，而其平均投資報酬率尚能達九%，已明顯高出各壽險年金產品利率（約六%）甚多，其操作績效堪稱良好，故未來如能逐步調高投資股票比重，將使投資報酬率有提升至十%的空間。但若要求提高投資報酬率水準至十二%則似對其過於嚴苛，故未來勢必同時依精算結果調高各類人員提撥率及透過基金運用配置比例之修正以提高投資報酬率等兩方案，方能有效解決政府未來嚴重的財務危機。

茲將不同投資報酬率下相對應之提撥率依各身分別顯示如后：

表 7-10 不同投資報酬率下之提撥率 單位：%

投資報酬率	6%	7%	8%	9%	10%	11%	12%
公務人員	18.9	15.5	12.8	10.6	8.8	7.5	6.6
教育人員	21.5	17.9	15.1	12.7	10.8	9.2	8.0
軍職人員	24.8	21.9	19.6	17.8	16.3	14.9	13.7

註：各類人員依現行組合估率之支領方式計算得知。

四、退休給付選擇權對正常成本費率有相當影響

退休辦法規定具有退休金選擇權者得選擇一次退休金或月退休金或兼領一次退休金與月退休金。經採精算方法，分別對完全採用一次退休金與完全採用月退休金評估其正常成本費率得知，當完全採用月退休金成本時約為完全採用一次退休金之兩倍，因此對於未來此兩種方式之組合狀況預測更加重要。依目前政府已將公務人員之退撫新制年資的優惠儲蓄存款規定取消，且在月退休金相當優惠情況下，預期未來支領月退休金人員必將激增，相對的對退撫基金的財務負擔更加沈重。

依綜合成本法結果分析，當具有退休金選擇權人員其在支領月退休金佔率每增加10%(亦即支領一次退休全相對減少10%)則將造成正常成本費率約增加一個百分比。亦即當完全(100%)支領月退休金時，則預期將再增加之正常成本費率如下：

表 7-11 正常成本費率之比較表

單位：%

身分別	完全支領 月退休金 (1)	目前支領 組合方式 (2)	比值 (1)÷(2)	差額 (1)-(2)
公務人員	19.5	15.5	1.26	4.0
教育人員	22.4	17.9	1.25	4.5
軍職人員	22.0	21.9	1.01	0.1

五、建立完整之經驗資料並加以分析研判

基於精算結果完全是在預定的精算假設下所模擬而得，故有關精算假設之正確性與合理性將直接影響到精算結果。在精算假設方面首先要利用的經驗資料便是整個參與退休計劃之人員離職、死亡、退休、與資遣等之資料，以建立多重脫退經驗率表。在此次經驗資料之取得除極少部份資料不全外，其餘均屬完整，實有助於此次精算評估作業。

有關基金之運用收益方面雖有完整之經驗資料可供評估，但基於基金之投資組合並未達穩定狀況，且亦有新的投資工具與國外投資之計劃，故在如此多元的投資組合下，有關其資產及收益之衡量評估相對的更加重要。

有關本俸之增加率除需考量經驗資料外，更需考慮未來經濟狀況與政府財政負擔之能力，故如政府主管機關能建立未來長期薪資預測模型將更有利於精算假設之合理性。

有關歷年各參加人員別之成長，雖有經驗資料可供參考，但此項經驗資料如何運用於未來的預測，更牽涉到政府未來的人事政策與人口成長等因素，因此在擬定此項假設時亦需考量多方面意見來訂定。

當經驗資料建立之後，藉由統計分析方法來預測各項因素

變動之趨勢，以利掌握整個退休計劃之未來財務狀況的變化與發展，來做為研擬因應政策之依據。

六、做好例行性精算評估

退撫基金之正常成本費率、應計退休金負債與財務結構易受預定利率、本俸增加率、退休率、死亡率、離職率、資遣率與投資收益率等諸多因素變動之影響而變化，故建議每三年至五年作一定期評估或遇重大因素改變時應立即評估，以確保基金財務之健全。

七、調整提撥率以健全基金財務結構：

為確保基金財務結構之健全，各類人員之提撥率建議調整如下：

(1)公務人員部分：

就基金過去三年之實際平均投資報酬率約九%而言，根據精算結果，其提撥率應調高至十·六%。但基金管理會若能透過適當的資產配置，善用有效的投資工具，盡力將平均投資報酬率提升至十%時，則可採一次調高提撥率至八·八%，即能達成基金的長期收支平衡。未來則俟下次精算案辦理完成時，再依精算結果予以修正。

(2)教育人員部分：

就基金過去三年之實際平均投資報酬率約九%而言，根據精算結果，其提撥率應調高至十二·七%。但基金管理會若能透過適當的資產配置，善用有效的投資工具，盡力將平均投資報酬率提升至十%時，則可採一次或分次調高提撥率至十·八%，即能達成基金的長期收支平衡。未來則俟下次精算案辦理完成時，再依精算結果予以修正。

(3)軍職人員部分：

就基金過去三年之實際平均投資報酬率約九%而言，根據精算結果，其提撥率應調高至十七·八%。即使基金管理會將平均投資報酬率

調高至十%時，其提撥率仍高達十六·三%，實不足以改善其日益惡化的財務狀況。由此可見，軍職人員之問題在現行退撫收支體制下相較於公、教人員，當更有其亟待解決之迫切性，故對其提撥率之調整尤應優先以專案處理，未來除將提撥率調高至十二%的上限外，更應積極循修法之途徑調整提撥率之上限或調降月退休金支領之給付內容，方能有效減輕政府的財政負擔。

附件一 轉檔資料之建立

由退撫基金管理委員會提供參加人員資料，包括公務人員、教育人員、軍職人員等三類人員，區分為基本資料及異動資料檔，各類人員之需求表如附件一之一至附件一之六。

CV_PLAN 資料庫系統文件

TABLE LAYOUT

冊別： 部份：
頁次： 1 共：
日期：088 年 06 月 30 日

資料庫名	說明：公務員在職人員資料				
檔案名稱	gov1				
序	欄位名稱	中文名稱	資料型態	長度	說明
1	process_date	資料日期	CHAR	7	YYMMDD 以民國年表示
2	id_no	身份証字號或代號	CHAR	10	
3	birth	出生日期	CHAR	7	YYMMDD 以民國年表示
4	employ_date	到職日期	CHAR	7	YYMMDD 以民國年表示
5	employ_year	到職時已有年資	SMALLINT	2	
6	salary	本俸	INTEGER	4	

冊別： 部份：
頁次： 2 共：
日期：088年06月30日

資料庫名	說明：公務員異動人員資料	
檔案名稱	gov2	

序	欄位名稱	中文名稱	資料型態	長度	說明
1	process_date	資料日期	CHAR	7	YYMMDD 以民國年表示
2	id_no	身份証字號或代號	CHAR	10	
3	birth	出生日期	CHAR	7	YYMMDD 以民國年表示
4	employ_date	到職日期	CHAR	7	YYMMDD 以民國年表示
5	employ_year	到職時已有年資	SMALLINT	2	
6	salary	本俸	INTEGER	4	
7	change_date	異動日期	CHAR	7	YYMMDD 以民國年表示
8	change_reason	異動原因	CHAR	1	註：代號可自行調整 0 轉任 1 自願退休 2 滿65歲退休 3 不適任(含殘疾) 4 因公死亡 5 一般死亡 6 資遣 7 離職 R 其他
9	pay_mode	請領退休金方式	CHAR	1	0 無退休金 1 一次退休金 2 1/2 月退休金+ 1/2 一次退休金 3 2/3 月退休金+ 1/3 一次退休金 4 3/4 月退休金+ 1/4 一次退休金 5 月退休金

附件一之三

CV_PLAN 資料庫系統文件

TABLE LAYOUT

冊別： 部份：
頁次： 3 共：
日期：088年06月30日

資料庫名	說明：教職員在職人員資料	
檔案名稱	sch1	

序	欄位名稱	中文名稱	資料型態	長度	說明
1	process_date	資料日期	CHAR	7	YYYYMMDD 以民國年表示
2	id_no	身份証字號或代號	CHAR	10	
3	birth	出生日期	CHAR	7	YYYYMMDD 以民國年表示
4	employ_date	到職日期	CHAR	7	YYYYMMDD 以民國年表示
5	employ_year	到職時已有年資	SMALLINT	2	
6	salary	本俸	INTEGER	4	

冊別： 部份：
頁次： 4 共：
日期：088年06月30日

資料庫名	說明：教職員異動人員資料	
檔案名稱	sch2	

序	欄位名稱	中文名稱	資料型態	長度	說明
1	process_date	資料日期	CHAR	7	YYYYMMDD 以民國年表示
2	id_no	身分證字號或代號	CHAR	10	
3	birth	出生日期	CHAR	7	YYYYMMDD 以民國年表示
4	employ_date	到職日期	CHAR	7	YYYYMMDD 以民國年表示
5	employ_year	到職時已有年資	SMALLINT	2	
6	salary	本俸	INTEGER	4	
7	change_date	異動日期	CHAR	7	YYYYMMDD 以民國年表示
8	change_reason	異動原因	CHAR	1	0 轉任 1 自願退休 2 滿65歲退休 3 不適任(含殘疾) 4 因公死亡 5 一般死亡 6 資遣 7 離職 R 其他 註：代號可自行調整
9	pay_mode	請領退休金方式	CHAR	1	0 無退休金 1 一次退休金 2 1/2 月退休金+ 1/2 一次退休金 3 2/3 月退休金+ 1/3 一次退休金 4 3/4 月退休金+ 1/4 一次退休金 5 月退休金

附件一之五

CV_PLAN 資料庫系統文件

TABLE LAYOUT

冊別： 部份：
 頁次： 5 共：
 日期：088年06月30日

資料庫名		說明：軍士官在職人員資料
檔案名稱	arml	

序	欄位名稱	中文名稱	資料型態	長度	說明
1	process_date	資料日期	CHAR	7	YYMMDD 以民國年表示
2	id_no	身份証字號或代號	CHAR	10	
3	birth	出生日期	CHAR	7	YYMMDD 以民國年表示
4	employ_date	到職日期	CHAR	7	YYMMDD 以民國年表示
5	employ_year	到職時已有年資	SMALLINT	2	
6	salary	本俸	INTEGER	4	
7	grade	軍階	CHAR	4	

附件一之六

CV_PLAN 資料庫系統文件

TABLE LAYOUT

冊別： 部份：
 頁次： 6 共：
 日期： 088年 06月 30日

資料庫名	說明：軍士官異動人員資料	
檔案名稱	arm2	

序	欄位名稱	中文名稱	資料型態	長度	說明
1	process_date	資料日期	CHAR	7	YYYYMM 以民國年表示
2	id_no	身份証字號或代號	CHAR	10	
3	birth	出生日期	CHAR	7	YYYYMM 以民國年表示
4	employ_date	到職日期	CHAR	7	YYYYMM 以民國年表示
5	employ_year	到職時已有年資	SMALLINT	2	
6	salary	本俸	INTEGER	4	
7	grade	軍階	CHAR	4	
8	change_date	異動日期	CHAR	7	YYYYMM 以民國年表示
9	change_reason	異動原因	CHAR	1	0 轉任 1 自願退休 2 無償 3 其他 註：代號可自行調整
10	pay_node	請領退休金方式	CHAR	1	0 無退休金 1 一次退休金 2 月退休金

附件二 退休金精算方法說明

一、前言

在確定給付方式(Defined benefit plan)之退休制度下，對於退休基金之財務處理方式，一般可粗分為兩種類型：

(A)隨到隨付基金累積法(Pay-as-you-go-funding)

即對於員工退休基金來源，不作事前提撥，而是於員工退休時，發生實際員工退休金給付狀況，才由雇主直接撥付。

(B)事前提存基金法(Advance funding)

即對於員工退休基金來源，係於員工服務期間採逐期提撥方式，以確保員工退休時，發生退休給付狀況，能累積足夠退休基金來支應退休金給付。

前述兩種方法之差異，若以會計成本原則來區分時，隨支隨付基金累積法係採用現金基礎來認列退休金成本，亦就是若無員工退休給付時，在帳面上則無退休金成本認列。至於事前提存基金法則是採用權責基礎來認列退休金成本，亦就是在員工服務期間分期認列退休金成本。也就是即使無員工退休時，在帳面上還是有退休金成本認列。對於任何一個確定給付的退休計劃，不論採用任何提存基金的方法，其目的都是在滿足員工退休時，都能預先累積足夠的退休基金，以作為退休給付之用，也因此只要能滿足累積足夠的退休基金，並於在職員工退休時，都能履行給付責任，均不失優良的方法。

二、精算程序

(A)退休金給付的預估

對於任何一個退休計劃，非到所有的退休金給付責任完全清償時，無法核算出實際的成本。因此在計劃未結束前，實際的成本乃是未知的。為了達到能在未發生退休金給付前，提撥足夠的退休基金之需要，所以必須根據過去的經驗與存在的事實，並將影響未來退休給付的各項因素(精算假設)予以數值化，以對可能的退休金給付作一合理的預估。

一般精算假設包括：

(一) 死亡率(Mortality)假設：

員工於退休前死亡，則喪失領取退休金的權利，相對的亦免除退休金給付，故當死亡率愈高時，則預估的退休金給付愈低。

(二) 流動率(Turnover rate)假設：

流動率乃是指員工在退休前，因離職、解僱、免職等原因，未能繼續工作而喪失領取退休金的權利。在無賦益權(vesting right)的退休計劃下，當流動率愈高時，則預估的退休金給付愈低。

(三) 退休年齡(Retirement age)假設：

當退休年齡訂的愈高，成本提存期間愈長，員工於退休前因脫退而不能領取退休金之機會愈大，亦相對減少支付退休金的可能性，則預估的退休金給付愈低。

(四) 預定利率(Interest rate)假設：

因為員工加入退休計劃到開始支領退休金之期間相當長，故在這段期間所提撥的退休基金相對的會產生利息收入或是投資報酬。當預定的利率愈高則在預估退休金給付的現值就愈低。

(五) 薪資規模 (Salary scales) 假設

當退休計劃中有關退休金給付的計算，係以薪資為基礎時，則未來薪資的成長率愈高時，則預估的退休金給付愈高。

(六) 費用 (Expense) 假設：

因為費用一般都由基金運用項目下支付，與預估退休金給付無關，通常都不予考慮。

(B) 精算成本方法

一旦對預估退休金給付決定之後，下一步驟即要評估如何對於預估退休金的給付，以一系列的有系統方式，來作事前提存退休基金的安排，而滿足此種目的之評價技術稱為精算成本方法。亦就是精算成本方法，主要乃是在決定雇主每一年度應提撥多少的成本，來作事前累積退休基金，以在員工屆齡退休時有足夠的基金支應退休金的給付。對於如何提存的安排，倘在早期提存較少者，其後期成本負擔勢必增加，反之亦然。在理論上此種安排的精算成本法可有無數種的變化，但不論採取任何方式，都無法規避提撥的責任，只是在時間的分攤上有早晚的差異，至於在精算的現值觀念上則任何方法都應該是等價的。

決定一個退休金計劃，其退休金的精算項目，主要含有兩個重要的因素，一為正常成本 (Normal cost) 與應計負債 (Accrued liability)。

正常成本乃是對員工每服務一年，當年度所需的退休金成本。但正常成本會依精算假設與精算方法之不同而異，每一種精算方法均對應於一種正常成本的定義。值得一提的是，不論採用任何的方法最後的目的，均是在提撥足夠的退休基金，以滿足完全支付退休金給付的需要。只要退休金給付確定，提撥或多或寡的正常成本只是遲早的事。

應計負債與壽險之責任準備金觀念相類似，因為壽險的責任準備金被視為用以支付某項特定承諾的資產期望值，而在退休金計劃中，應計負債乃是代表退休基金的期望值之金額。從過去法來看，應計負債乃表示精算評估日以前，因過去服務年資所產生的退休金給付的現值。至於從未來法來看，以精算評估日為基準，應計負債乃是未來退休給付現值(Present value of future benefit)減去未來正常成本之現值(Present value of future normal cost)。

$$AL_t = PVFB_t - PVFNC_t$$

在精算方法的分類上，可依其在計算退休金成本時，所採取的方式區分為個人別方法(Individual method)與總合別方法(Aggregate method)兩種類型。個人別方法係指在計算的過程中，乃是著重個別成員所應分攤的成本。而總合別方法則在計算的過程中不以個別員工為基準，而是將全體員工當作一個集團來分攤成本。基於貴會此次精算目的乃是在於精算未來合理適當的提撥率與財務報表揭露應計負債之需要，故在此僅就所使用的精算方法來說明。

(一)綜合成本法(Aggregate cost method)

綜合成本法的基本觀念乃是將未來所有退休給付尚未提存部份的現值，以每年提存平準金額或是薪資平準百分比的方式，平均分攤於未來剩餘的服務期間，意即未來退休給付尚未提存部分之現值應等於未來正常成本的現值。

若以每年薪資平準百分比精算正常成本時

$$PVFB_t - F_t = NC_t\% \times PVFS_t$$

$$\Rightarrow NC_t\% = \frac{PVFB_t - F_t}{PVFS_t}$$

其中 $PVFB_t$ 表示在精算評價日 t 時之未來退休給付的現值

F_t 表示在精算評價日 t 時之退休基金

$PVFB_t - F_t$ 表示在精算評價日 t 時之尚未提存之退休給付

$NC_t\%$ 表示在精算評價日 t 時精算每年薪資平準百分比的正常成本

$PVFS_t$ 表示在精算評價日 t 時之未來整體薪資的現值

$NC_t\% \times PVFS_t$ 表示在精算評價日 t 時未來提撥正常成本之現值

綜合成本法所精算之每年正常成本時，很明顯的受到先前提撥退休基金影響，當先前提撥的金額愈多，將使退休基金累積愈多，相對的亦減少了未來的正常成本，反之亦然。按此法，應計負債即等於基金餘額，所以綜合成本法無尚未提存之應計負債存在。另外由於正常成本須定期評估，每次評估其未來正常成本的現值均等於未來退休給付尚未提存部份之現值。因此每年所產生的精算損益均分散於未來服務期間，由未來正常成本吸收並自動調整。也正因為如此，此法對於每年精算損益之衡量就較不重要了，所以依照此種方法所計算出的正常成本就是任何一年退休金成本不必再考慮尚未提存應計負債與精算損益的攤銷，在實務上最符合核算提撥率的方法。

(二) 加入年齡精算方法 (Entry age normal cost method)

加入年齡精算方法乃是事先對員工未來所有的退休金給付作一預估，再將此退休金給付採用每年固定金額或是薪資固定百分比的提撥方式，平均分攤於該員工的全部服務期間（即加入工作年齡至退休年齡）。按此法所計算出，每年應提撥之金額或比率稱為加入年齡法之正常成本。因此，假設員工 j 其加入工作年齡為 w 歲，在此時點，其未來退休給付的現值 (Present value of future benefits) 應等於其未來正常成本的現值 (Present value of future normal

cost)。

若以每年薪資平準百分比精算正常成本時：

$$PVFB_w^j = NC_w^j \% \times PVFS_w^j$$

$$\Rightarrow NC_w^j \% = \frac{PVFB_w^j}{PVFS_w^j}$$

其中 $PVFB_w^j$ 表示員工 j 在加入年齡 w 之未來退休給付現值。

$PVFS_w$ 表示員工 j 在加入年齡 w 之未來整體薪資現值。

$NC_w^j \%$ 表示以加入年齡精算方法精算每年薪資平準百分比之正常成本。

至於現職員工 j 在 x 歲當年之應計負債，若以未來法計算時，則為未來退休給付之現值減去未來正常成本之現值。亦即將未來正常退休給付現值與未來正常成本現值之差額認列為應計負債。至於年齡之認定若在退撫新制實施時即已加入者，則以實施日年齡為加入年齡，若在實施日之後加入者，則以加入退撫新制之年齡為加入年齡。其應計負債以未來法計算時：

$$AL_x^j = PVFB_x^j - NC_w^j \% \times PVFS_x^j$$

其中 AL_x^j 表示員工 j 在精算評價日 x 歲之應計負債。

$PVFB_x^j$ 表示員工 j 在精算評價日 x 歲之未來退休給付之現值。

$NC_w^j \%$ 表示以加入年齡精算方法精算每年薪資平準百分比之正常成本。

三、結論

經由雙方於 5 月 27 日會議之討論，並配合貴會擬揭露承辦此項業務至精算評估日（88 年 6 月 30 日）所產生之期初應計負債（ AL_0 ）與積存之退休基金（ F_0 ）之差

異，亦就是所謂之期初未提存之應計負債($UAL_0=AL_0-F_0$)。故對於應計負債(Accrued liability)是採用加入年齡精算方法(Entry age normal cost method)評估。另為達成收支平衡之目的，有關基金提撥率則採用綜合成法(Aggregate cost method)評估，以符合貴會需求。

附件三 基金餘額計算

成立時間	84/7/1-85/6/30	85/7/1-86/6/30	86/7/1-87/6/30	87/7/1-88/6/30	合計
公	84/7/1	13,190,006,288	13,748,107,870	14,664,747,604	52,993,563,965
作業收入(1)	11,390,702,203	13,190,006,288	13,748,107,870	14,664,747,604	52,993,563,965
作業支出(2)	151,088,209	625,003,723	755,247,893	1,232,891,680	2,764,231,505
作業支出/收入=(2)/(1)	1.3%	4.7%	5.5%	8.4%	5.2%
作業收支淨額(3)=(1)-(2)	11,239,613,994	12,565,002,565	12,992,859,977	13,431,855,924	24,671,469,918
佔率(4)=(3)/(6)	87.6%	65.4%	50.8%	48.2%	53.8%
作業外收支(5)=(4)*(7)	424,285,670	2,253,723,253	2,683,886,374	3,558,374,392	8,920,269,689
餘額=(3)+(5)	11,663,889,664	14,818,725,818	15,676,746,351	16,990,230,316	59,149,602,149
教	85/2/1	3,836,676,030	10,467,946,943	11,352,620,192	37,410,521,532
作業收入	10,026,391	272,999,073	609,502,526	1,152,934,858	2,045,462,848
作業支出	0.3%	2.6%	5.4%	9.8%	5.5%
作業支出/收入	3,826,649,639	10,194,947,870	10,743,117,666	10,600,742,509	35,365,457,684
作業收支淨額	12.4%	32.8%	39.8%	39.1%	37.2%
佔率	60,188,626	1,128,257,047	2,102,112,195	2,883,480,616	6,174,038,484
作業外收支	3,886,838,265	11,323,204,917	12,845,229,861	13,484,223,125	41,539,496,168
餘額	86/1/1	-	2,319,989,485	4,916,434,652	12,252,192,921
作業收入	-	341,837,820	1,061,614,361	1,903,586,849	3,307,039,030
作業支出	-	14.7%	21.6%	38.0%	27.0%
作業支出/收入	-	1,978,151,665	3,854,820,291	3,112,181,935	8,945,153,891
作業收支淨額	0.0%	1.8%	9.5%	12.7%	9.0%
佔率	-	62,104,463	499,586,564	939,225,204	1,500,916,231
作業外收支	-	2,040,256,128	4,354,406,855	4,051,407,139	10,446,070,122
餘額	86/1/1	15,227,378,233	25,977,942,716	30,017,162,714	102,656,278,418
作業收入	161,114,600	1,239,840,616	2,426,364,780	4,289,413,387	8,116,733,383
作業支出	1.1%	4.8%	8.1%	13.6%	7.9%
作業支出/收入	15,066,263,633	24,738,102,100	27,590,797,934	27,144,780,368	94,539,944,035
作業收支淨額	100.0%	100.0%	100.0%	100.0%	100.0%
佔率	484,474,296	3,444,084,763	5,285,585,133	7,381,080,212	16,595,224,404
作業外收支	15,550,737,929	28,182,186,863	32,876,383,067	34,526,259,580	111,134,769,439
餘額					

附件四 公務人員基本資料(88/6/30)

年齡	人數	本俸	年資
-20	7	15,068	2.80
21	197	13,400	0.86
22	614	12,570	1.52
23	1909	13,364	2.32
24	3379	13,939	3.20
25	5098	14,781	3.94
26	6451	15,605	4.48
27	7386	16,819	4.95
28	8634	17,489	5.55
29	10282	17,686	6.50
30	11632	18,270	7.19
31	11108	19,111	7.46
32	9607	19,922	7.72
33	10357	20,321	8.51
34	10091	20,703	9.13
35	10146	21,270	9.85
36	10652	21,614	10.75
37	10663	22,216	11.62
38	10616	22,796	12.40
39	10603	23,436	12.85
40	10230	24,022	13.38
41	9608	24,862	14.11
42	9393	25,748	15.15
43	9642	26,386	16.08
44	9270	26,966	16.73
45	8520	27,776	17.76
46	7919	28,539	18.33
47	8039	29,065	19.27
48	8071	29,590	20.14
49	6897	30,068	21.23
50	6135	30,731	22.03
51	5325	31,047	22.87
52	4311	31,427	23.53
53	3055	31,756	23.90
54	2639	31,983	25.11
55	2961	32,039	25.87
56	2607	32,335	26.61
57	2428	32,606	27.48
58	2361	32,630	28.33
59	2246	32,838	29.60
60	1826	32,628	30.33
61	1562	33,719	32.10
62	1415	34,349	33.36
63	1376	34,120	34.04
64	1345	34,725	34.04
65-	1767	34,827	33.90
平均年齡	總人數	平均本俸	平均年資
39.55	280,380	23,876	13.83

附件五 公務人員參加退撫基金之多重脫退經驗率表

單位0/00

年齡	死亡率	離職率	退休率	資遣率
20	0.079	0.497	0.000	0.007
21	0.141	0.497	0.000	0.011
22	0.213	0.497	0.000	0.018
23	0.293	1.367	0.000	0.027
24	0.376	2.340	0.000	0.039
25	0.457	3.345	0.000	0.051
26	0.531	4.308	0.000	0.065
27	0.595	5.158	0.017	0.079
28	0.644	5.836	0.021	0.094
29	0.680	6.332	0.025	0.119
30	0.706	6.653	0.031	0.162
31	0.724	6.801	0.038	0.234
32	0.737	6.781	0.046	0.343
33	0.748	6.603	0.052	0.499
34	0.758	6.302	0.059	0.705
35	0.772	5.917	0.066	0.961
36	0.792	5.487	0.074	1.272
37	0.821	5.054	0.084	1.638
38	0.862	4.650	0.095	2.062
39	0.915	4.279	0.107	2.542
40	0.982	3.941	0.121	3.078
41	1.064	3.633	0.137	3.669
42	1.162	3.353	0.155	4.313
43	1.278	3.100	0.262	5.003
44	1.421	2.865	0.441	5.701
45	1.601	2.642	0.745	6.363
46	1.829	2.423	1.257	6.944
47	2.114	2.200	2.121	7.401
48	2.460	1.970	4.679	7.694
49	2.848	1.742	8.015	7.807
50	3.249	1.531	12.154	7.729
51	3.638	1.351	17.124	7.450
52	3.986	1.214	22.952	6.959
53	4.276	1.133	28.263	6.262
54	4.527	1.105	34.803	5.431
55	4.768	1.124	42.856	4.554
56	5.027	1.187	52.773	3.720
57	5.331	1.289	64.984	3.017
58	5.704	1.420	74.315	2.511
59	6.147	1.563	84.985	2.182
60	6.655	1.696	97.188	1.990
61	7.222	1.798	111.143	1.892
62	7.845	1.846	127.102	1.846
63	8.519	1.320	211.513	1.814
64	9.243	1.699	334.682	1.766
65	10.014	1.465	986.846	1.675

附件六

基金收益率方面

- (一)此配置是依退撫基金目前中心配置計算而得未來三年之平均收益率。
- (二)本公司建議之收益率是不考慮“退撫基金”股票所含的未實現利益。
- (三)基於長期穩健原則，本公司建議本次精算之中心收益率為7%。
- (四)在未來的報告中將包含我們建議的投資組合及運用方式。

公務人員退撫基金運用組合規畫表

運用項目	配置比例	原預定收益率	本公司建議之收益率 (未來3年平均)
自行經營	55%	7.29%	6.72%
固定收益投資工具	40%	6.74%	5.86%
短期票券及庫券	5%	6.70%	5.07%
定期存款	15%	6.75%	5.50%
公司債	20%	6.75%	6.40%
公債			6.25%
上市公司股票及受益憑証	15%	8.75%	9.00%
委託經營	25%	9.45%	9.00%
公務人員貸款	10%	6.75%	6.75%
各級政府或公營事業辦理經濟建設之 貸款或投資	5%	6.75%	6.75%
其他	5%	7.50%	7.50%
合計	100%	7.76%	7.35%

*假設貸款利率維持在6.75%

附件七之一 公務人員參加退撫基金人數預估表

年齡	89年人	90	91	92	93	94	95	96	97	98
20	1	0	1	1	1	1	1	1	1	1
21	130	11	96	99	102	106	110	114	118	122
22	570	159	303	393	404	419	437	451	467	485
23	1208	616	624	775	879	910	946	980	1013	1052
24	2486	1251	1069	1083	1248	1371	1422	1474	1527	1583
25	3987	2527	1731	1555	1585	1769	1914	1982	2054	2130
26	5648	4015	2962	2176	2015	2063	2267	2426	2512	2606
27	7067	5670	4503	3462	2695	2556	2627	2847	3027	3138
28	8032	7079	6176	5023	4005	3265	3152	3241	3482	3688
29	9216	8028	7533	6643	5513	4523	3810	3715	3824	4089
30	10733	9191	8382	7895	7025	5920	4955	4262	4185	4314
31	11912	10681	9409	8610	8136	7284	6201	5254	4578	4515
32	11302	11841	10817	9558	8772	8311	7476	6408	5478	4818
33	9752	11229	11920	10907	9663	8891	8441	7618	6567	5652
34	10467	9690	11290	11978	10977	9750	8990	8549	7739	6703
35	10156	10396	9727	11316	12002	11014	9801	9052	8619	7821
36	10216	10089	10432	9770	11351	12036	11060	9861	9122	8699
37	10683	10147	10101	10442	9787	11360	12044	11079	9893	9164
38	10658	10608	10130	10084	10425	9778	11341	12022	11067	9892
39	10600	10582	10578	10104	10061	10400	9761	11314	11991	11046
40	10582	10522	10547	10545	10076	10035	10374	9741	11284	11959
41	10199	10500	10477	10503	10502	10038	9999	10338	9711	11244
42	9566	10115	10442	10420	10446	10446	9988	9951	10287	9668
43	9346	9483	10054	10378	10357	10384	10386	9933	9897	10232
44	9596	9260	9428	9994	10316	10296	10326	10328	9881	9847
45	9209	9498	9191	9358	9919	10239	10221	10251	10254	9813
46	8449	9107	9411	9107	9273	9829	10146	10128	10159	10163
47	7856	8347	9021	9321	9023	9187	9737	10051	10035	10067
48	7960	7749	8257	8922	9219	8926	9089	9632	9943	9929
49	7962	7829	7640	8139	8793	9086	8799	8960	9495	9802
50	6780	7801	7687	7503	7992	8634	8922	8641	8800	9325
51	6002	6614	7623	7513	7333	7811	8438	8719	8446	8601
52	5180	5826	6428	7408	7301	7127	7591	8200	8473	8208
53	4171	4999	5630	6211	7157	7054	6886	7334	7922	8186
54	2940	4005	4805	5411	5969	6877	6778	6617	7048	7613
55	2525	2806	3827	4590	5168	5702	6568	6474	6321	6732
56	2812	2391	2663	3630	4353	4900	5405	6226	6137	5992
57	2449	2636	2246	2500	3407	4084	4598	5071	5840	5758
58	2253	2267	2444	2083	2319	3157	3785	4260	4699	5411
59	2165	2064	2078	2240	1910	2125	2894	3469	3904	4306
60	2033	1959	1868	1881	2028	1728	1924	2619	3140	3534
61	1630	1814	1749	1667	1678	1810	1543	1717	2338	2802
62	1371	1431	1593	1535	1464	1474	1589	1354	1507	2052
63	1219	1181	1232	1372	1322	1261	1269	1368	1167	1298
64	1068	946	917	957	1065	1027	979	985	1062	906
65	878	697	618	598	624	695	670	639	643	693
人數 合計	281,025	275,657	275,657	275,657	275,657	275,657	275,657	275,657	275,657	275,657

附件七之二

公務人員參加退撫基金人數預估表

99	100	101	102	103	104	105	106	107	108
1	1	1	2	2	2	2	2	2	2
128	132	140	149	157	163	168	172	174	176
506	525	553	588	619	644	666	685	694	701
1096	1138	1194	1266	1336	1396	1446	1490	1516	1533
1646	1711	1789	1888	1994	2092	2175	2247	2298	2332
2212	2298	2401	2525	2659	2794	2918	3024	3103	3162
2706	2809	2930	3075	3231	3393	3551	3695	3808	3895
3259	3382	3525	3693	3875	4062	4250	4431	4582	4704
3827	3973	4138	4331	4538	4752	4967	5180	5368	5529
4320	4482	4666	4878	5107	5343	5583	5820	6039	6235
4599	4848	5041	5263	5503	5756	6013	6271	6512	6737
4659	4955	5225	5444	5686	5942	6208	6477	6737	6982
4768	4921	5232	5520	5754	6007	6274	6548	6818	7080
5007	4965	5130	5456	5755	5997	6258	6530	6805	7076
5804	5171	5141	5320	5653	5959	6208	6474	6746	7022
6799	5912	5293	5274	5459	5797	6107	6359	6624	6897
7913	6904	6034	5430	5420	5611	5953	6266	6518	6783
8748	7972	6979	6123	5530	5526	5721	6064	6375	6627
9172	8763	7998	7017	6172	5588	5587	5783	6124	6435
9884	9172	8769	8015	7046	6210	5633	5635	5830	6170
11024	9873	9170	8775	8030	7072	6246	5676	5678	5872
11915	10990	9851	9158	8770	8033	7085	6267	5702	5705
11189	11856	10941	9815	9130	8747	8018	7079	6269	5710
9620	11129	11792	10888	9774	9097	8719	7999	7069	6266
10181	9576	11074	11734	10842	9741	9072	8700	7987	7066
9781	10113	9517	11001	11657	10775	9688	9027	8659	7954
9728	9698	10027	9440	10909	11558	10688	9613	8961	8597
10073	9644	9617	9944	9366	10819	11462	10603	9543	8899
9961	9968	9548	9523	9848	9279	10713	11348	10502	9457
9789	9821	9830	9419	9396	9717	9159	10569	11194	10363
9626	9614	9648	9658	9256	9235	9550	9005	10387	10999
9114	9409	9398	9432	9443	9053	9032	9341	8809	10157
8360	8858	9144	9135	9169	9180	8802	8782	9082	8566
7931	8078	8559	8837	8829	8862	8873	8508	8490	8779
7867	7622	7763	8226	8492	8485	8517	8528	8178	8160
7271	7514	7281	7416	7858	8113	8106	8136	8147	7813
6382	6892	7123	6903	7031	7450	7692	7685	7715	7725
5622	5988	6466	6683	6477	6598	6990	7217	7211	7239
5334	5209	5548	5991	6192	6001	6113	6477	6687	6682
4958	4888	4774	5084	5490	5674	5500	5603	5936	6128
3897	4488	4425	4321	4602	4970	5136	4978	5071	5373
3154	3478	4005	3949	3856	4107	4435	4584	4443	4526
2460	2769	3054	3516	3467	3386	3606	3894	4024	3901
1768	2119	2385	2630	3029	2986	2916	3106	3354	3466
1008	1372	1645	1852	2042	2351	2318	2264	2411	2604
591	658	896	1074	1208	1333	1535	1513	1478	1574
275657	275658	275657	275658	275658	275658	275658	275658	275658	275658

附件七之三 公務人員參加退撫基金人數預估表

109	110	111	112	113	114	115	116	117	118
2	2	2	2	2	2	2	2	2	2
179	182	183	183	184	185	185	184	182	180
714	726	732	732	735	740	741	737	730	721
1557	1584	1601	1606	1612	1621	1625	1619	1606	1589
2366	2404	2435	2451	2461	2473	2481	2479	2465	2442
3214	3263	3305	3335	3357	3373	3384	3386	3375	3349
3970	4035	4088	4130	4165	4192	4207	4212	4205	4184
4809	4899	4969	5021	5068	5109	5135	5144	5139	5121
5669	5789	5885	5953	6011	6064	6105	6123	6122	6105
6413	6568	6692	6786	6860	6923	6976	7009	7018	7005
6947	7136	7294	7417	7514	7593	7655	7701	7727	7726
7216	7433	7623	7779	7904	8005	8082	8140	8181	8199
7331	7569	7787	7975	8133	8260	8359	8433	8487	8522
7342	7597	7835	8051	8239	8398	8524	8620	8690	8739
7296	7564	7819	8054	8270	8459	8616	8739	8832	8898
7174	7450	7717	7969	8205	8420	8608	8762	8881	8971
7058	7337	7611	7876	8128	8363	8576	8761	8911	9028
6894	7169	7446	7719	7983	8234	8466	8677	8859	9006
6687	6953	7226	7502	7773	8036	8284	8515	8723	8901
6480	6731	6996	7267	7541	7811	8072	8318	8545	8751
6211	6520	6770	7033	7303	7575	7842	8100	8343	8568
5900	6237	6544	6792	7053	7321	7591	7856	8111	8351
5714	5907	6242	6547	6793	7052	7318	7585	7847	8099
5713	5718	5910	6242	6544	6788	7045	7308	7572	7831
6273	5726	5731	5921	6250	6550	6792	7045	7305	7566
7044	6260	5719	5724	5913	6239	6535	6774	7024	7281
7901	7002	6227	5692	5697	5884	6206	6499	6735	6982
8541	7854	6966	6201	5673	5679	5863	6181	6469	6702
8823	8470	7793	6918	6163	5643	5648	5830	6143	6427
9336	8713	8366	7701	6840	6099	5587	5592	5770	6078
10185	9180	8570	8231	7579	6736	6010	5508	5513	5687
10755	9962	8981	8386	8055	7420	6598	5889	5400	5404
9875	10455	9685	8734	8156	7836	7219	6421	5733	5258
8281	9544	10104	9362	8444	7887	7577	6982	6212	5548
8438	7961	9173	9711	8998	8116	7582	7284	6713	5974
7797	8062	7606	8763	9276	8596	7755	7245	6961	6416
7409	7394	7645	7213	8309	8795	8151	7354	6871	6602
7249	6952	6938	7173	6769	7796	8251	7648	6901	6448
6707	6716	6443	6429	6647	6273	7223	7645	7086	6395
6123	6147	6155	5904	5892	6092	5749	6620	7006	6494
5547	5542	5564	5571	5344	5333	5514	5204	5991	6341
4795	4950	4946	4965	4972	4770	4760	4921	4644	5347
3973	4210	4346	4343	4359	4365	4187	4179	4320	4077
3360	3423	3626	3744	3741	3755	3760	3607	3599	3721
2691	2608	2657	2815	2906	2904	2915	2919	2800	2794
1699	1756	1702	1734	1837	1897	1895	1902	1905	1827
275658	275658	275658	275658	275658	275658	275658	275658	275658	275658

附件七之四

公務人員參加退撫基金人數預估表

119	120	121	122	123	124	125	126	127	128
2	2	2	2	2	2	2	2	2	1
177	175	173	170	171	168	161	155	151	148
710	700	694	684	684	675	650	625	606	593
1566	1544	1527	1508	1502	1486	1443	1389	1344	1312
2410	2376	2348	2319	2303	2282	2233	2161	2089	2030
3311	3268	3228	3186	3161	3129	3073	2994	2902	2815
4145	4097	4048	3995	3957	3917	3853	3769	3671	3566
5083	5033	4978	4915	4867	4811	4735	4639	4534	4421
6069	6020	5962	5892	5834	5768	5674	5564	5446	5325
6972	6926	6870	6798	6732	6658	6556	6431	6300	6168
7700	7659	7607	7539	7472	7393	7289	7161	7020	6878
8190	8158	8112	8053	7988	7911	7812	7691	7552	7403
8533	8519	8484	8432	8375	8304	8212	8099	7970	7826
8768	8776	8759	8719	8670	8607	8524	8421	8303	8169
8942	8968	8973	8952	8914	8859	8786	8694	8586	8464
9033	9074	9098	9100	9080	9039	8976	8897	8801	8690
9113	9171	9211	9231	9234	9211	9161	9092	9008	8909
9119	9201	9258	9295	9316	9316	9286	9231	9159	9073
9046	9156	9237	9292	9329	9348	9343	9310	9253	9180
8926	9069	9177	9256	9311	9346	9361	9353	9318	9260
8770	8944	9084	9190	9269	9322	9353	9365	9355	9319
8573	8773	8944	9082	9188	9264	9314	9342	9352	9341
8336	8555	8753	8922	9059	9163	9237	9284	9310	9319
8080	8314	8531	8726	8894	9029	9130	9201	9246	9271
7822	8068	8299	8513	8706	8871	9002	9099	9168	9212
7538	7790	8033	8262	8473	8663	8824	8952	9048	9115
7235	7489	7738	7977	8203	8412	8598	8756	8882	8976
6945	7194	7445	7689	7926	8148	8352	8535	8690	8813
6655	6894	7140	7386	7628	7861	8078	8277	8456	8608
6356	6580	6815	7056	7298	7535	7762	7975	8170	8345
5987	6260	6479	6708	6944	7181	7412	7634	7841	8031
5573	5866	6131	6345	6569	6798	7028	7252	7468	7669
5262	5426	5710	5967	6174	6391	6613	6836	7053	7262
5089	5093	5251	5524	5773	5972	6181	6395	6609	6819
5336	4896	4899	5050	5313	5551	5743	5943	6148	6353
5710	5102	4681	4684	4829	5079	5306	5488	5679	5875
6086	5418	4842	4444	4446	4583	4820	5034	5206	5387
6196	5712	5086	4546	4173	4175	4303	4524	4725	4886
5976	5742	5294	4715	4215	3869	3871	3989	4194	4380
5861	5477	5263	4852	4321	3863	3547	3548	3657	3844
5878	5305	4957	4763	4392	3911	3497	3210	3212	3310
5659	5246	4734	4424	4251	3920	3491	3121	2865	2866
4695	4968	4605	4156	3884	3732	3441	3065	2740	2515
3512	4044	4280	3967	3580	3346	3215	2964	2640	2360
2889	2727	3139	3322	3080	2779	2597	2496	2301	2049
1824	1885	1779	2049	2168	2010	1814	1695	1629	1502
275658	275658	275658	275658	275658	275658	275658	275658	275658	275658

附件七之五 公務人員參加退撫基金人數預估表

129	130	131	132	133	134	135	136	137	138
1	1	1	1	1	1	2	2	2	2
144	142	141	141	144	147	150	154	156	159
581	569	563	564	573	585	598	611	623	633
1283	1257	1240	1238	1251	1275	1304	1332	1358	1382
1982	1941	1910	1896	1906	1935	1974	2017	2058	2097
2740	2678	2632	2604	2604	2630	2675	2730	2787	2841
3464	3377	3311	3267	3252	3267	3308	3367	3435	3503
4300	4184	4092	4030	4000	4002	4034	4091	4164	4246
5194	5059	4938	4850	4803	4791	4812	4861	4933	5021
6031	5887	5747	5630	5556	5526	5532	5569	5632	5717
6732	6585	6438	6302	6197	6137	6121	6141	6188	6262
7252	7100	6951	6807	6679	6585	6535	6529	6556	6611
7670	7515	7361	7214	7077	6958	6872	6830	6830	6863
8020	7861	7705	7553	7413	7283	7170	7090	7054	7058
8326	8174	8015	7861	7715	7580	7456	7350	7275	7242
8565	8425	8273	8116	7966	7825	7695	7576	7473	7402
8795	8668	8528	8378	8225	8080	7944	7819	7704	7605
8972	8857	8729	8591	8444	8296	8155	8023	7901	7789
9092	8990	8875	8749	8613	8470	8325	8187	8057	7938
9185	9097	8995	8882	8758	8625	8484	8342	8206	8079
9259	9184	9096	8995	8884	8763	8632	8495	8354	8222
9304	9244	9168	9081	8983	8873	8755	8627	8491	8353
9308	9270	9210	9135	9050	8953	8846	8729	8603	8470
9279	9267	9229	9170	9097	9013	8918	8813	8698	8574
9236	9243	9230	9193	9135	9064	8983	8890	8787	8674
9158	9180	9187	9174	9138	9082	9013	8933	8842	8741
9042	9083	9105	9112	9100	9065	9010	8942	8864	8775
8905	8969	9010	9032	9039	9028	8995	8942	8875	8799
8729	8818	8882	8922	8944	8953	8943	8910	8859	8794
8494	8612	8700	8762	8802	8825	8834	8825	8794	8743
8203	8348	8463	8549	8611	8651	8674	8683	8675	8645
7855	8022	8163	8276	8360	8420	8460	8483	8492	8485
7457	7637	7798	7936	8045	8128	8187	8225	8248	8257
7020	7208	7381	7537	7670	7776	7856	7913	7950	7972
6554	6747	6928	7094	7244	7372	7474	7550	7605	7642
6071	6262	6446	6618	6777	6921	7042	7140	7213	7266
5572	5757	5938	6112	6276	6426	6562	6678	6770	6840
5055	5228	5402	5572	5735	5888	6030	6157	6266	6353
4529	4685	4845	5006	5163	5314	5456	5587	5705	5806
4014	4151	4294	4440	4588	4732	4870	5001	5121	5229
3479	3633	3757	3886	4019	4152	4283	4408	4526	4635
2954	3105	3243	3353	3468	3587	3706	3822	3934	4039
2517	2593	2726	2847	2944	3045	3149	3254	3356	3454
2167	2168	2234	2348	2452	2535	2623	2713	2802	2890
1832	1682	1683	1734	1823	1904	1968	2036	2106	2176
1337	1196	1098	1098	1132	1190	1242	1285	1329	1374
275658	275658	275658	275658	275658	275658	275658	275658	275658	275658

附件八 壽險業年金生命表 (100%)

單位0/00

年齡	男性	女性	年齡	男性	女性
17	1.001	0.351	64	13.195	8.729
18	1.066	0.384	65	14.332	9.718
19	1.027	0.390	66	15.600	10.823
20	0.962	0.390	67	17.024	12.051
21	0.930	0.390	68	18.603	13.416
22	0.955	0.390	69	20.364	14.937
23	1.027	0.403	70	22.328	16.634
24	1.092	0.422	71	24.518	18.519
25	1.118	0.436	72	26.962	20.618
26	1.131	0.449	73	29.679	22.952
27	1.144	0.468	74	32.702	25.545
28	1.164	0.494	75	36.068	28.431
29	1.190	0.507	76	39.813	31.629
30	1.235	0.514	77	43.966	35.185
31	1.294	0.533	78	48.581	39.130
32	1.345	0.566	79	53.697	43.498
33	1.398	0.611	80	59.371	48.334
34	1.456	0.643	81	65.643	53.690
35	1.541	0.670	82	72.586	59.612
36	1.625	0.702	83	80.249	66.151
37	1.736	0.760	84	88.692	73.366
38	1.839	0.826	85	97.994	81.309
39	1.963	0.891	86	108.206	90.044
40	2.099	0.942	87	119.405	99.639
41	2.243	0.975	88	131.651	110.149
42	2.425	1.034	89	145.015	121.648
43	2.698	1.144	90	159.543	134.186
44	3.023	1.307	91	175.298	147.830
45	3.335	1.476	92	192.316	162.630
46	3.608	1.645	93	210.626	178.633
47	3.842	1.788	94	230.230	195.878
48	4.043	1.911	95	251.121	214.376
49	4.297	2.080	96	273.247	234.136
50	4.641	2.275	97	296.543	255.132
51	5.044	2.470	98	320.885	277.310
52	5.460	2.678	99	346.125	300.599
53	5.863	2.906	100	372.098	324.900
54	6.299	3.146	101	398.492	350.010
55	6.838	3.426	102	425.048	375.751
56	7.475	3.724	103	451.436	401.880
57	7.943	4.141	104	477.295	428.113
58	8.469	4.602	105	502.243	454.129
59	9.055	5.116	106	525.897	479.580
60	9.711	5.694	107	547.892	504.100
61	10.446	6.331	108	567.903	527.323
62	11.265	7.046	109	585.672	548.905
63	12.175	7.846	110	1000.000	1000.000

附件九 正常成本費率及應計負債精算公式 (公務人員)

一、各項給付之精算公式：

1、PVFB = (一次退休金PVFB_r^L或月退休金PVFB_r^A) + 離職金

PVFB_w + 撫卹金PVFB_d + 撫慰金PVFB_d^A

$$2、PVFB_r^L = \sum_{L_x} S_x \times \sum_{n_1=\mu}^{65-x} K_{n_2+n_3} \times \frac{{}_s\bar{C}_{x+n_3}^r}{{}_sD_x^T}$$

其中：

x = 評估日參加基金人員之到達年齡

S_x = 評估日年齡 x 歲參加基金人員之二倍本俸

K_t = 退休時服務年資 t 年可領取之一次退休金給付基數

$$= \begin{cases} 1.5 \times t & \text{if } T < 34.5 \text{ and } p = 0 \\ 1.5 \times t + 1 & \text{if } T < 34.5 \text{ and } 0 < p < 0.5 \\ 1.5 \times (t + 1) & \text{if } T < 34.5 \text{ and } p \geq 0.5 \\ 53 & \text{if } T \geq 34.5 \end{cases}$$

n = 舊制年資 n_1 + 評估時新制年資 n_2 + 評估日至未來新制年資 n_3

$T = n_2 + n_3 = \text{Min} \{ n_2 + n_3, 35 - \text{Min}(n_1, 30) \}$
 $= t + p \quad (t = \text{整數}, 0 \leq p < 1)$

${}_s\bar{C}_{x+n_3}^r$ = 考慮參加基金人員本俸增加之條件時，基數表中

$x + n_3$ 歲之脫退數 (可領取退休金給付者)

${}_sD_x^T$ = 考慮參加基金人員本俸增加之條件時，基數表中 x 歲

之留存數

$\mu = \text{Max} \{ 5 - n_1 - n_2, 0 \}$

$$3 \cdot PVFB_r^A = \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} k_{n_2+n_3} \times \frac{{}_s\bar{C}_{x+n_3}^r}{{}_sD_x} \times \frac{{}_sN_{x+n_3}^{A(12)}}{{}_sD_{x+n_3}^A}$$

其中：

(1) k_t = 退休時服務年資 t 年可領取之月退休金基數百分比

$$= \begin{cases} 2\% \times t & \text{if } T < 34.5 \text{ and } p = 0 \\ 2\% \times t + 1\% & \text{if } T < 34.5 \text{ and } 0 < p < 0.5 \\ 2\% \times (t+1) & \text{if } T < 34.5 \text{ and } p \geq 0.5 \\ 70\% & \text{if } T \geq 34.5 \end{cases}$$

(2) ${}_sD_{x+n_3}^A$ = 考慮參加基金人員本俸增加之條件時，領取月退休金基數表中 $x+n_3$ 歲之留存數

(3) ${}_sN_{x+n_3}^{A(12)}$ = 考慮參加基金人員本俸增加之條件時，領取月退休金基數表中 $x+n_3$ 歲之分月累積留存數

4、退休金選擇權

(1) $5 \leq n < 15$ 或 $x < 50$ 或 $x > 65$ 僅能選擇一次退休金

(2) $n \geq 15$ ，可選擇 A、一次退休金(次)

B、月退休金(月)

C、兼領 $\frac{1}{2}$ 次 + $\frac{2}{3}$ 月

D、兼領 $\frac{1}{3}$ 次 + $\frac{1}{2}$ 月

E、兼領 $\frac{1}{4}$ 次 + $\frac{3}{4}$ 月

(3) 選擇月退休金者，可支領再一次加發補償金

$$K_t = \begin{cases} \text{Min}\{3, t\} & \text{if } n_1 < 20 \text{ and } 15 \leq n \leq 20 \\ \text{Max}\{\text{Min}\{3, 20 - n_1\} - 0.5 \times (n - 20), 0\} & \text{if } n_1 < 20 \text{ and } n > 20 \end{cases}$$

$$5 \cdot PVFB_w = \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} P \times w \times \text{TS}_{n_2+n_3} \times \frac{{}_s\bar{C}_{x+n_3}^w}{{}_sD_x^T}$$

其中：

(1) P = 目前費率百分之八暫代

$$(2) w = \begin{cases} 100\% & \text{if } x + n_3 = 35 \text{ or } 45 \\ 35\% & \text{others} \end{cases}$$

(3) $TS_{\frac{1}{n_2+n_3}}$ = 推估新制累積保費係數

$$= 6 \times (1+i)^{0.5} + 1.2 \times \sum_{t=1}^{n_2+n_3} \frac{(1+i)^{t+0.5}}{(1+j)^t}$$

(4) ${}_s\bar{C}_{x+n_3}$ = 考慮參加基金人員本俸增加之條件，基數表中
 $x+n_3$ 歲之脫退數(可領取離職金給付者)

$$6. PVFB_d = \begin{cases} PVFB_d^{L_1} & \text{if } n < 15 \\ PVFB_d^{L_2} + PVFB_d^a & \text{if } n \geq 15 \end{cases}$$

其中：

$$(1) PVFB_d^{L_1} = \sum_{L_x} S_x \times \sum_{n_3=0}^{65-x} K_{n_2+n_3}^1 \times \frac{{}_s\bar{C}_{x+n_3}^d}{{}_sD_x^T}$$

$$(2) K_t^1 = \begin{cases} 1.5 \times t & \text{if } p = 0 \\ 1.5 \times t + 1 & \text{if } 0 < p < 0.5 \\ 1.5 \times (t+1) & \text{if } 0.5 \leq p \end{cases}$$

$$(3) PVFB_d^{L_2} = \sum_{L_x} S_x \times \sum_{n_3=0}^{65-x} K_{n_2+n_3}^2 \times \frac{{}_s\bar{C}_{x+n_3}^d}{{}_sD_x^T}$$

$$(4) K_t^2 = \begin{cases} \{15 + \text{Min}\{(n-15) \times 0.5, 10\}\} \times \frac{t}{n} & \text{if } p < 0.5 \\ \{15 + \text{Min}\{(n-15) \times 0.5, 10\}\} \times \frac{t}{n} & \text{if } p \geq 0.5 \end{cases}$$

$$(5) PVFB_d^a = \sum_{L_x} S_x \times \sum_{n_3=0}^{65-x} \ddot{a}_{d|} \times \frac{{}_s\bar{C}_{x+n_3}^d}{{}_sD_x^T} \times \frac{n_2+n_3}{n}$$

(6) $\ddot{a}_{d|}$ = 推估年撫卹金現值係數，且假設 $d=12$

$$= \sum_{t=1}^d (1+i)^{1-t}$$

(7) ${}_s\bar{C}_{x+n_3}^d$ = 考慮參加基金人員本俸增加之條件時，基數表中
 $x+n_3$ 歲之脫退數（可領取撫卹金給付者）

$$7 \cdot PVFB_d^A = \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} 6 \times \frac{{}_s\bar{C}_{x+n_3}^r}{{}_sD_x} \times \frac{{}_s\bar{M}_{x+n_3}^A}{{}_sD_{x+n_3}^T}$$

$$+ \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} 20 \times \frac{{}_s\bar{C}_{x+n_3}^r}{{}_s\bar{r}} \times \frac{{}_s\bar{M}_{x+n_3}^A - {}_s\bar{M}_{x+n_3+6}^A}{{}_sD_{x+n_3}^A}$$

其中：

${}_s\bar{M}_{x+n_3}^A$ = 考慮參加基金人員本俸增加之條件時，領取月退休金
 基數表中 $x+n_3$ 歲之累積脫退數

二、未來本俸之現值

$$PVFS = \sum_{L_x} 12 \times S_x \times \frac{{}_sN_x^{(12)} - {}_sN_z^{(12)}}{{}_sD_x^T}$$

其中：

(1) $z = \min\{x+35-n_2, 66\}$

(2) ${}_sN_x^{(12)}$ = 考慮參加基金人員本俸增加之條件時，基數表中

x 歲之分月累積留存數

三、綜合給付成本法之正常成本費率 P

$$P = \frac{PVFB - Fund}{PVFS}$$

其中 Fund = 評估日之基金餘額

四、應計負債精算公式

$$AL = PVFB - NC_0 \times PVFS$$

其中： $NC_0 = \frac{PVFB_0}{PVFS_0}$ ，加入年齡之正常成本，並以年齡層為群組計算得之

附件十 教育人員基本資料(88/6/30)

年齡	人數	本薪	年資
-20	0	0	0.00
21	1	20,485	0.17
22	2	21,093	1.42
23	69	20,273	1.29
24	1911	19,902	1.89
25	2945	20,209	2.33
26	3648	20,691	3.02
27	4189	21,313	3.78
28	4662	22,021	4.71
29	5983	22,961	5.78
30	6540	23,699	6.50
31	6513	24,411	7.08
32	6242	25,212	7.83
33	6475	25,977	8.51
34	6431	26,882	9.36
35	6427	27,642	10.03
36	5997	28,578	10.63
37	5792	29,631	11.65
38	5487	30,774	12.32
39	5536	31,694	13.12
40	5437	32,979	14.11
41	5099	33,967	14.87
42	5610	35,442	16.43
43	6264	36,702	17.60
44	5862	37,465	18.52
45	5482	38,432	19.55
46	5837	39,289	20.82
47	6184	40,249	22.08
48	6782	40,857	23.25
49	5975	41,234	24.23
50	5799	41,507	25.41
51	4851	41,771	26.33
52	4465	41,912	27.04
53	3449	42,066	28.05
54	3101	42,199	29.36
55	3332	42,169	30.56
56	2556	42,224	31.11
57	2150	42,315	32.33
58	2376	42,402	33.14
59	2277	42,308	34.50
60	2165	42,435	36.09
61	1685	42,472	36.38
62	1440	42,321	36.74
63	1181	42,648	37.18
64	1071	42,605	37.45
65-	999	42,357	37.05
平均年齡 41.48	總人數 186,279	平均本俸 33,284	平均年資 16.74

附件十一 教育人員參加退撫基金之多重脫退經驗率表 單位0/00

年齡	死亡率	離職率	退休率	資遣率
20	0.011	0.071	0.000	0.000
21	0.025	0.293	0.000	0.000
22	0.055	1.213	0.000	0.000
23	0.085	1.782	0.000	0.016
24	0.116	2.351	0.000	0.026
25	0.147	2.864	0.000	0.033
26	0.176	3.266	0.000	0.037
27	0.200	3.504	0.014	0.041
28	0.219	3.540	0.016	0.046
29	0.234	3.409	0.019	0.055
30	0.249	3.166	0.022	0.069
31	0.266	2.861	0.025	0.092
32	0.290	2.550	0.029	0.125
33	0.322	2.274	0.034	0.169
34	0.361	2.036	0.039	0.225
35	0.405	1.827	0.046	0.289
36	0.451	1.639	0.053	0.359
37	0.497	1.465	0.062	0.435
38	0.543	1.296	0.076	0.513
39	0.587	1.137	0.094	0.591
40	0.631	0.991	0.115	0.665
41	0.676	0.863	0.142	0.734
42	0.723	0.757	0.174	0.793
43	0.774	0.675	0.330	0.840
44	0.830	0.614	0.624	0.872
45	0.891	0.569	1.182	0.885
46	0.960	0.534	2.240	0.878
47	1.037	0.505	4.242	0.845
48	1.124	0.477	4.577	0.787
49	1.226	0.614	9.763	0.711
50	1.347	0.569	19.116	0.626
51	1.491	0.534	31.951	0.542
52	1.662	0.505	47.584	0.467
53	1.865	0.477	65.143	0.408
54	2.100	0.449	83.001	0.365
55	2.367	0.423	99.344	0.333
56	2.665	0.398	112.358	0.310
57	2.996	0.375	120.229	0.290
58	3.360	0.281	122.648	0.272
59	3.763	0.272	125.335	0.253
60	4.213	0.264	135.516	0.234
61	4.716	0.257	160.415	0.213
62	5.280	0.251	207.259	0.189
63	5.912	0.245	283.085	0.162
64	6.619	0.239	394.176	0.130
65	7.407	0.232	992.268	0.093

附件十二之一 教育人員參加退撫基金人數預估表

年齡	89年人	90	91	92	93	94	95	96	97	98
20	0	0	0	0	0	0	0	0	0	0
21	1	1	1	1	1	1	1	1	1	1
22	2	2	2	2	2	2	2	2	2	2
23	48	45	44	44	45	46	46	47	47	48
24	1320	1205	1190	1202	1220	1242	1252	1264	1276	1300
25	2923	2257	2132	2128	2155	2190	2219	2239	2260	2291
26	3500	3436	2766	2648	2651	2688	2727	2761	2786	2818
27	4036	3858	3790	3127	3015	3025	3064	3107	3145	3177
28	4598	4413	4232	4168	3514	3410	3423	3466	3512	3558
29	5149	5047	4858	4683	4627	3984	3884	3901	3949	4005
30	6403	5539	5433	5250	5082	5033	4396	4300	4321	4377
31	6916	6749	5885	5783	5606	5445	5400	4768	4676	4705
32	6845	7220	7051	6192	6096	5926	5768	5726	5100	5015
33	6569	7144	7514	7350	6499	6409	6241	6087	6049	5431
34	6716	6790	7361	7733	7572	6728	6641	6476	6325	6291
35	6637	6904	6976	7548	7922	7766	6926	6840	6678	6531
36	6619	6813	7077	7151	7725	8101	7946	7111	7027	6869
37	6151	6759	6950	7216	7292	7867	8244	8091	7259	7179
38	5897	6246	6851	7043	7310	7388	7962	8339	8188	7360
39	5575	5976	6323	6927	7121	7389	7467	8041	8418	8269
40	5605	5637	6036	6384	6988	7182	7450	7529	8102	8480
41	5509	5670	5701	6100	6448	7052	7247	7515	7594	8188
42	5140	5545	5705	5737	6136	6484	7087	7281	7549	7629
43	5668	5194	5597	5757	5790	6189	6537	7139	7333	7602
44	6294	5695	5222	5625	5785	5819	6217	6564	7165	7360
45	5874	6302	5706	5234	5636	5796	5830	6228	6574	7174
46	5493	5882	6308	5714	5244	5645	5806	5839	6236	6581
47	5841	5496	5883	6307	5716	5249	5649	5809	5842	6238
48	6164	5821	5479	5863	6285	5698	5235	5631	5790	5824
49	6751	6135	5795	5455	5837	6257	5674	5214	5608	5766
50	5909	6675	6067	5731	5396	5773	6187	5612	5157	5547
51	5680	5787	6536	5942	5613	5285	5654	6060	5497	5052
52	4691	5491	5595	6318	5744	5427	5110	5466	5858	5315
53	4243	4458	5218	5316	6003	5458	5157	4856	5194	5566
54	3218	3958	4158	4866	4958	5599	5091	4810	4530	4845
55	2838	2945	3622	3805	4452	4536	5121	4657	4400	4144
56	2994	2550	2646	3253	3418	3999	4074	4600	4183	3953
57	2261	2648	2256	2341	2878	3023	3537	3604	4069	3700
58	1885	1982	2321	1978	2052	2523	2650	3100	3159	3566
59	2075	1646	1732	2028	1728	1793	2203	2315	2708	2759
60	1982	1806	1433	1507	1765	1504	1560	1918	2015	2357
61	1861	1704	1553	1232	1296	1517	1293	1341	1649	1732
62	1406	1553	1422	1296	1028	1081	1266	1079	1119	1376
63	1133	1107	1222	1119	1020	809	851	996	849	881
64	839	805	786	869	795	725	575	605	708	603
65	641	503	482	471	520	476	434	344	362	424
人數 合計	187,900	189,403	190,918	192,445	193,985	195,537	197,101	198,678	200,267	201,870

附件十二之二 教育人員參加退撫基金人數預估表

99	100	101	102	103	104	105	106	107	108
0	0	0	0	0	0	0	0	0	0
1	1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2	2
39	39	40	41	41	42	43	43	43	44
1050	1050	1072	1100	1118	1139	1150	1168	1174	1192
2112	1869	1886	1931	1972	2007	2037	2062	2084	2105
2736	2561	2329	2358	2410	2461	2500	2538	2566	2596
3129	3050	2882	2660	2695	2753	2807	2851	2891	2924
3505	3460	3388	3231	3015	3057	3118	3178	3224	3270
3949	3900	3864	3803	3654	3447	3493	3561	3623	3676
4344	4292	4251	4224	4170	4028	3826	3878	3948	4015
4681	4651	4606	4573	4552	4505	4367	4171	4225	4300
4973	4951	4927	4890	4862	4847	4803	4670	4477	4535
5277	5237	5222	5206	5173	5151	5139	5100	4969	4781
5623	5471	5437	5427	5414	5386	5366	5358	5320	5193
6453	5788	5641	5611	5604	5595	5569	5553	5545	5510
6681	6605	5945	5803	5776	5773	5766	5742	5727	5722
6987	6801	6728	6074	5934	5910	5908	5903	5881	5867
7256	7066	6882	6812	6161	6023	6001	6000	5996	5975
7423	7320	7132	6951	6882	6235	6098	6077	6077	6074
8315	7471	7370	7185	7005	6938	6292	6157	6136	6137
8528	8363	7523	7424	7240	7063	6996	6354	6219	6199
8191	8550	8387	7550	7452	7270	7092	7027	6386	6253
7668	8228	8588	8427	7593	7497	7315	7140	7075	6436
7619	7685	8245	8605	8445	7614	7518	7338	7163	7098
7362	7620	7687	8246	8605	8446	7618	7522	7343	7169
7173	7361	7619	7686	8243	8601	8443	7618	7524	7345
6576	7165	7352	7610	7677	8232	8589	8432	7611	7517
6213	6549	7134	7321	7577	7644	8196	8550	8395	7579
5797	6183	6516	7098	7284	7538	7605	8153	8505	8351
5701	5732	6113	6443	7017	7201	7452	7518	8060	8408
5432	5583	5613	5986	6309	6871	7051	7297	7361	7891
4884	5251	5397	5426	5786	6098	6641	6815	7052	7114
5050	4641	4989	5128	5156	5498	5794	6310	6475	6700
5191	4710	4328	4653	4783	4808	5127	5403	5884	6038
4432	4748	4308	3960	4257	4375	4399	4690	4943	5382
3722	3980	4264	3869	3557	3823	3930	3951	4213	4439
3496	3292	3521	3772	3423	3146	3382	3476	3495	3726
3243	3064	2885	3086	3306	3000	2758	2964	3046	3063
3114	2832	2676	2520	2695	2887	2620	2409	2589	2661
2401	2711	2465	2329	2194	2346	2513	2280	2096	2253
2026	2065	2331	2119	2003	1886	2017	2161	1961	1802
1445	1691	1723	1945	1768	1671	1574	1683	1803	1636
1083	1137	1331	1356	1530	1392	1315	1239	1324	1419
626	769	808	946	963	1088	989	935	880	941
361	375	461	484	566	577	651	592	560	527
201869	201870	201870	201870	201870	201869	201869	201869	201869	201869

附件十二之三 教育人員參加退撫基金人數預估表

109	110	111	112	113	114	115	116	117	118
0	0	0	0	0	0	0	0	0	0
1	1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2	2
45	46	47	48	49	50	50	51	51	51
1216	1248	1276	1292	1312	1339	1356	1368	1378	1381
2141	2191	2244	2284	2316	2357	2397	2424	2443	2455
2627	2677	2738	2799	2847	2891	2939	2984	3015	3035
2962	3002	3061	3127	3193	3250	3299	3351	3398	3430
3311	3359	3408	3472	3544	3619	3681	3734	3788	3837
3730	3784	3842	3898	3969	4051	4133	4199	4255	4311
4077	4142	4205	4268	4330	4411	4499	4583	4653	4710
4375	4445	4519	4587	4656	4726	4811	4903	4990	5060
4617	4700	4778	4856	4929	5005	5080	5168	5261	5349
4845	4935	5026	5108	5191	5270	5351	5429	5519	5613
5010	5081	5176	5269	5355	5443	5526	5609	5688	5779
5388	5211	5287	5384	5481	5571	5662	5746	5831	5910
5691	5575	5403	5480	5581	5682	5774	5867	5953	6037
5866	5840	5727	5557	5637	5741	5844	5938	6031	6117
5964	5966	5942	5831	5664	5746	5851	5955	6049	6143
6055	6047	6050	6028	5919	5754	5837	5943	6047	6142
6136	6120	6113	6118	6096	5989	5826	5910	6016	6120
6202	6203	6188	6183	6189	6169	6063	5901	5985	6092
6234	6239	6241	6227	6222	6229	6210	6105	5944	6028
6305	6288	6293	6296	6284	6280	6288	6270	6166	6005
6463	6333	6317	6323	6327	6315	6312	6320	6303	6198
7105	6472	6343	6327	6334	6338	6327	6324	6333	6315
7172	7109	6479	6351	6336	6343	6348	6337	6334	6343
7340	7169	7107	6480	6353	6338	6346	6351	6340	6338
7487	7311	7141	7080	6458	6332	6318	6326	6331	6320
7542	7450	7276	7107	7047	6429	6304	6291	6299	6304
8255	7456	7366	7194	7028	6968	6358	6235	6222	6229
8232	8083	7301	7213	7045	6882	6824	6228	6107	6094
7626	7955	7812	7057	6972	6810	6653	6597	6021	5905
6760	7245	7558	7422	6705	6624	6470	6322	6268	5721
6248	6304	6757	7048	6921	6253	6178	6034	5896	5846
5523	5715	5766	6180	6447	6331	5720	5651	5520	5393
4834	4960	5133	5178	5550	5789	5685	5137	5075	4958
3927	4276	4387	4540	4580	4909	5121	5029	4544	4489
3266	3441	3747	3845	3979	4014	4302	4488	4407	3982
2675	2852	3006	3273	3358	3475	3506	3758	3920	3849
2316	2328	2483	2616	2849	2923	3025	3052	3271	3412
1937	1991	2002	2135	2249	2449	2513	2601	2624	2812
1504	1616	1661	1670	1781	1877	2044	2097	2170	2189
1288	1184	1272	1308	1315	1402	1477	1608	1650	1708
1008	915	841	904	929	934	996	1050	1143	1173
564	604	548	504	541	556	559	596	629	684
201870	201870	201869	201869	201869	201869	201869	201869	201869	201868

附件十二之四 教育人員參加退撫基金人數預估表

119	120	121	122	123	124	125	126	127	128
0	0	0	0	0	0	0	0	0	0
1	1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2	2
51	51	50	50	49	49	48	47	46	46
1381	1372	1362	1348	1336	1317	1292	1265	1250	1235
2458	2451	2434	2413	2390	2363	2324	2278	2239	2212
3047	3046	3034	3012	2986	2954	2916	2866	2813	2768
3450	3459	3455	3439	3413	3381	3342	3296	3241	3183
3868	3885	3890	3882	3862	3830	3790	3742	3691	3632
4359	4386	4399	4400	4386	4359	4317	4267	4213	4157
4765	4810	4834	4842	4838	4818	4783	4732	4676	4618
5116	5169	5210	5230	5235	5225	5197	5154	5098	5038
5419	5473	5522	5560	5576	5576	5559	5524	5476	5417
5701	5768	5819	5864	5899	5910	5903	5879	5840	5789
5873	5958	6023	6071	6114	6145	6151	6138	6111	6070
6001	6092	6176	6239	6284	6324	6350	6351	6336	6307
6116	6205	6295	6376	6437	6479	6515	6536	6535	6518
6202	6279	6367	6455	6534	6592	6631	6663	6682	6679
6229	6312	6389	6474	6561	6638	6694	6730	6761	6779
6235	6320	6402	6478	6562	6647	6722	6776	6811	6840
6214	6306	6391	6472	6546	6630	6713	6786	6838	6872
6195	6289	6380	6463	6544	6617	6698	6779	6851	6902
6134	6237	6330	6420	6503	6582	6654	6734	6814	6886
6089	6194	6296	6388	6478	6559	6637	6707	6786	6865
6038	6122	6226	6328	6419	6508	6588	6664	6734	6812
6211	6051	6134	6238	6339	6430	6518	6597	6673	6742
6326	6222	6062	6145	6248	6348	6438	6525	6603	6679
6346	6329	6225	6066	6148	6250	6349	6438	6524	6602
6318	6326	6309	6206	6047	6128	6229	6327	6415	6500
6293	6291	6299	6281	6179	6021	6101	6201	6298	6385
6234	6224	6221	6229	6212	6111	5955	6034	6133	6228
6101	6106	6096	6093	6101	6084	5985	5832	5909	6006
5892	5899	5904	5894	5891	5899	5882	5786	5638	5713
5611	5599	5606	5610	5600	5598	5605	5589	5498	5358
5336	5233	5222	5228	5232	5223	5221	5227	5213	5128
5348	4882	4788	4777	4783	4787	4778	4776	4782	4768
4844	4803	4385	4300	4291	4296	4299	4292	4290	4295
4385	4285	4249	3879	3804	3796	3800	3803	3796	3795
3935	3843	3755	3724	3399	3334	3327	3331	3333	3327
3478	3437	3357	3280	3252	2969	2912	2906	2909	2911
3350	3027	2991	2922	2855	2831	2584	2535	2529	2532
2933	2880	2603	2572	2512	2455	2434	2222	2179	2174
2346	2447	2403	2172	2146	2096	2048	2031	1854	1818
1723	1847	1926	1892	1709	1689	1650	1612	1598	1459
1214	1224	1312	1369	1344	1215	1200	1172	1145	1136
702	727	733	786	820	805	727	719	702	686
201868	201868	201868	201868	201868	201868	201868	201868	201868	201868

附件十二之五 教育人員參加退撫基金人數預估表

129	130	131	132	133	134	135	136	137	138
0	0	0	0	0	0	0	0	0	0
1	1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2	2
45	45	44	44	44	45	45	45	45	45
1221	1211	1199	1197	1200	1204	1209	1214	1221	1228
2187	2165	2145	2133	2133	2139	2146	2156	2167	2178
2735	2705	2679	2658	2647	2649	2657	2667	2679	2693
3134	3099	3065	3038	3019	3008	3012	3022	3034	3048
3570	3518	3478	3445	3419	3401	3392	3398	3409	3424
4092	4027	3970	3931	3898	3874	3858	3851	3859	3873
4557	4489	4420	4363	4325	4293	4271	4257	4253	4263
4976	4912	4841	4772	4716	4679	4649	4628	4616	4614
5354	5289	5222	5151	5082	5028	4992	4964	4945	4935
5726	5660	5592	5525	5455	5388	5334	5300	5274	5257
6016	5951	5883	5815	5749	5679	5614	5562	5529	5504
6263	6207	6141	6073	6006	5940	5872	5807	5756	5725
6486	6441	6384	6317	6250	6183	6119	6051	5988	5938
6660	6627	6581	6523	6457	6390	6325	6261	6195	6133
6775	6754	6721	6674	6617	6551	6485	6420	6358	6292
6857	6852	6831	6797	6751	6694	6629	6564	6500	6437
6901	6917	6911	6890	6857	6811	6755	6690	6625	6562
6936	6963	6979	6973	6952	6919	6873	6818	6754	6689
6936	6969	6995	7011	7005	6985	6952	6907	6851	6788
6936	6985	7017	7044	7060	7054	7034	7002	6957	6902
6891	6961	7010	7041	7068	7084	7079	7059	7027	6982
6820	6898	6967	7016	7048	7075	7090	7085	7065	7034
6747	6824	6902	6971	7020	7051	7078	7094	7089	7070
6677	6744	6821	6898	6967	7016	7047	7074	7090	7086
6577	6652	6719	6795	6871	6940	6988	7020	7047	7063
6470	6546	6620	6687	6762	6838	6907	6955	6986	7013
6314	6398	6473	6546	6612	6686	6761	6829	6876	6908
6100	6184	6265	6339	6410	6474	6547	6621	6687	6734
5806	5896	5977	6056	6127	6196	6258	6329	6400	6464
5428	5517	5603	5680	5754	5822	5887	5946	6013	6081
4997	5063	5145	5225	5297	5367	5430	5491	5546	5608
4691	4571	4631	4707	4780	4845	4909	4967	5022	5073
4283	4213	4106	4160	4227	4293	4352	4409	4461	4511
3799	3788	3726	3632	3679	3739	3797	3849	3900	3946
3326	3330	3320	3266	3183	3225	3277	3328	3374	3418
2906	2905	2908	2900	2853	2780	2817	2862	2907	2947
2534	2529	2528	2531	2524	2483	2420	2452	2491	2530
2177	2179	2175	2174	2176	2170	2135	2080	2108	2142
1814	1816	1818	1815	1814	1816	1811	1781	1736	1759
1431	1428	1430	1431	1428	1427	1429	1425	1402	1366
1037	1017	1015	1016	1017	1015	1014	1016	1013	996
680	621	609	608	608	609	608	607	608	606
201868	201868	201868	201868	201868	201867	201867	201867	201866	201867

附件十三 正常成本費率及應計負債精算公式 (教育人員)

一、各項給付之精算公式：

$$1. PVFB = (\text{一次退休金 } PVFB_r^L \text{ 或月退休金 } PVFB_r^A) + \text{離職金 } PVFB_w \\ + \text{撫卹金 } PVFB_d + \text{撫慰金 } PVFB_d^A$$

$$2. PVFB_r^L = \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} K_{n_2+n_3} \times \frac{{}_s\bar{C}_{x+n_3}^r}{{}_sD_x^T}$$

其中：

x = 評估日參加基金人員之到達年齡。

S_x = 評估日年齡 x 歲參加基金人員之二倍本俸。

K_t = 退休時服務年資 t 年可領取之一次退休金給付基數。

$$= \begin{cases} 1.5 \times t & \text{if } T < 34.5 \text{ and } p = 0 \\ 1.5 \times t + 1 & \text{if } T < 34.5 \text{ and } 0 < p < 0.5 \\ 1.5 \times (t + 1) & \text{if } T < 34.5 \text{ and } p \geq 0.5 \\ 53 & \text{if } T \geq 34.5 \end{cases}$$

n = 舊制年資 n_1 + 評估時新制年資 n_2 + 評估日至未來新制年資 n_3

$$T = n_2 + n_3 = \text{Min} \{ n_2 + n_3, 35 - \text{Min}(n_1, 30) \} \\ = t + p \quad (t = \text{整數}, 0 \leq p < 1)$$

${}_s\bar{C}_{x+n_3}^r$ = 考慮參加基金人員本俸增加之條件時，基數表中 $x + n_3$ 歲之脫退數（可領取退休金給付者）。

${}_sD_x^T$ = 考慮參加基金人員本俸增加之條件時，基數表中 x 歲之留存數。

$$\mu = \text{Max} \{ 5 - n_1 - n_2, 0 \}$$

$$3、PVFB_r^A = \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} k_{n_2+n_3} \times \frac{\overline{C}_{x+n_3}^r}{sD_x} \times \frac{sN_{x+n_3}^{A(12)}}{sD_{x+n_3}^A}$$

其中：

(1) k_t = 退休時服務年資 t 年可領取之月退休金基數百分比。

$$= \begin{cases} 2\% \times t & \text{if } T < 34.5 \text{ and } p=0 \\ 2\% \times t + 1\% & \text{if } T < 34.5 \text{ and } 0 < p < 0.5 \\ 2\% \times (t+1) & \text{if } T < 34.5 \text{ and } p \geq 0.5 \\ 70\% & \text{if } T \geq 34.5 \end{cases}$$

(2) $sD_{x+n_3}^A$ = 考慮參加基金人員本俸增加之條件時，領取月退休金基數表中 $x+n_3$ 歲之留存數。

(3) $sN_{x+n_3}^{A(12)}$ = 考慮參加基金人員本俸增加之條件時，領取月退休金基數表中 $x+n_3$ 歲之分月累積留存數。

4、退休金選擇權

(1) $5 \leq n < 15$ 或 $x < 50$ 或 $x > 65$ 僅能選擇一次退休金。

(2) $n \geq 15$ ，可選擇 A、一次退休金(次)

B、月退休金(月)

C、兼領 $\frac{1}{2}$ 次 + $\frac{2}{3}$ 月

D、兼領 $\frac{1}{3}$ 次 + $\frac{1}{2}$ 月

E、兼領 $\frac{1}{4}$ 次 + $\frac{3}{4}$ 月

(3) 選擇月退休金者，可支領再一次加發補償金。

$$K_t = \begin{cases} \text{Min}\{3, t\} & \text{if } n_1 < 20 \text{ and } 15 \leq n \leq 20 \\ \text{Max}\{\text{Min}\{3, 20 - n_1\} - 0.5 \times (n - 20), 0\} & \text{if } n_1 < 20 \text{ and } n > 20 \end{cases}$$

$$5、PVFB_w = \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} P \times w \times \text{TS}_{|n_2+n_3|} \times \frac{\overline{C}_{x+n_3}^w}{sD_x^T}$$

其中：

(1) P = 目前費率百分之八暫代。

$$(2) w = \begin{cases} 100\% & \text{if } x + n_3 = 35 \text{ or } 45 \\ 35\% & \text{others} \end{cases}$$

(3) $TS_{n_2+n_3} =$ 推估新制累積保費係數。

$$= 6 \times (1+i)^{0.5} + 12 \times \sum_{t=1}^{n_2+n_3} \frac{(1+i)^{t+0.5}}{(1+j)^t}$$

(4) ${}_s\bar{C}_{x+n_3} =$ 考慮參加基金人員本俸增加之條件，基數表中 $x+n_3$ 歲之脫退數(可領取離職金給付者)。

$$6. PVFB_d = \begin{cases} PVFB_d^{L_1} & \text{if } n < 15 \\ PVFB_d^{L_2} + PVFB_d^a & \text{if } n \geq 15 \end{cases}$$

其中：

$$(1) PVFB_d^{L_1} = \sum_{L_x} S_x \times \sum_{n_3=0}^{65-x} K_{n_2+n_3}^1 \times \frac{{}_s\bar{C}_{x+n_3}^d}{{}_sD_x^T}$$

$$(2) K_t^1 = \begin{cases} 1.5 \times t & \text{if } p = 0 \\ 1.5 \times t + 1 & \text{if } 0 < p < 0.5 \\ 1.5 \times (t+1) & \text{if } 0.5 \leq p \end{cases}$$

$$(3) PVFB_d^{L_2} = \sum_{L_x} S_x \times \sum_{n_3=0}^{65-x} K_{n_2+n_3}^2 \times \frac{{}_s\bar{C}_{x+n_3}^d}{{}_sD_x^T}$$

$$(4) K_t^2 = \begin{cases} \{15 + \text{Min}\{(n-15) \times 0.5, 10\}\} \times \frac{t}{n} & \text{if } p < 0.5 \\ \{15 + \text{Min}\{(n-15) \times 0.5, 10\}\} \times \frac{t}{n} & \text{if } p \geq 0.5 \end{cases}$$

$$(5) PVFB_d^a = \sum_{L_x} S_x \times \sum_{n_3=0}^{65-x} 5 \times \ddot{a}_{d|} \times \frac{{}_s\bar{C}_{x+n_3}^d}{{}_sD_x^T} \times \frac{n_2 + n_3}{n}$$

(6) $\ddot{a}_{d|} =$ 推估年撫卹金現值係數，且假設 $d=12$

$$= \sum_{t=1}^d (1+i)^{t-1}$$

(7) ${}_s\bar{C}_{x+n_3}^d$ = 考慮參加基金人員本俸增加之條件時，基數表中
 $x+n_3$ 歲之脫退數（可領取撫卹金給付者）。

$$7 \cdot PVFB_d^A = \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} 6 \times \frac{{}_s\bar{C}_{x+n_3}^t}{{}_sD_x} \times \frac{{}_s\bar{M}_{x+n_3}^A}{{}_sD_{x+n_3}^T}$$

$$+ \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} 20 \times \frac{{}_s\bar{C}_{x+n_3}^r}{{}_sD_x} \times \frac{{}_s\bar{M}_{x+n_3}^A - {}_s\bar{M}_{x+n_3+6}^A}{{}_sD_{x+n_3}^A}$$

其中：

${}_s\bar{M}_{x+n_3}^A$ = 考慮參加基金人員本俸增加之條件時，領取月退休金
 基數表中 $x+n_3$ 歲之累積脫退數。

二、未來本俸之現值

$$PVFS = \sum_{L_x} 12 \times S_x \times \frac{{}_sN_x^{(12)} - {}_sN_z^{(12)}}{{}_sD_x^T}$$

其中：

(1) $z = \min\{x+40-n_2, 66\}$

(2) ${}_sN_x^{(12)}$ = 考慮參加基金人員本俸增加之條件時，基數表中

x 歲之分月累積留存數。

三、綜合給付成本法之正常成本費率 P

$$P = \frac{PVFB - Fund}{PVFS}$$

其中 Fund = 評估日之基金餘額

四、應計負債精算公式

$$AL = PVFB - NC_0 \times PVFS$$

其中： $NC_0 = \frac{PVFB_0}{PVFS_0}$ ，加入年齡之正常成本，並以年齡層為群組計算得之。

附件十四

軍官基本資料(88/6/30)

年齡	人數	本俸	年資
-20	7	18,311	0.63
21	909	18,065	0.49
22	2331	19,169	1.08
23	4567	19,572	1.59
24	4358	19,985	2.03
25	4126	20,561	2.63
26	3729	21,336	3.46
27	3097	22,353	4.38
28	2743	23,304	5.27
29	2710	24,590	6.34
30	2808	25,724	7.30
31	2850	26,938	8.44
32	2944	28,017	9.55
33	2745	28,894	10.45
34	2849	29,892	11.44
35	2908	30,807	12.33
36	2614	31,893	13.34
37	2489	32,973	14.38
38	2306	34,032	15.31
39	2311	35,180	16.42
40	2040	36,073	17.18
41	1804	37,107	18.01
42	1637	38,196	18.80
43	1442	39,334	19.69
44	1133	40,447	20.55
45	782	41,489	21.46
46	687	42,725	22.23
47	634	44,021	23.33
48	480	45,099	24.19
49	308	46,086	25.30
50	243	46,427	25.89
51	184	46,885	27.04
52	119	47,153	28.03
53	60	47,703	29.65
54	58	47,451	29.91
55	47	48,784	31.25
56	41	49,083	32.13
57	19	48,354	33.24
58	12	51,673	34.68
59	15	51,028	35.36
60-	21	74,175	44.07
平均年齡 32.06	總人數 67,167	平均本俸 28,036	平均年資 9.55

附件十五

士官基本資料(88/6/30)

年齡	人數	本俸	年資
-17	5	12,527	1.13
18	12	14,151	1.58
19	2042	11,230	0.56
20	3851	12,305	1.07
21	5275	13,175	1.67
22	5725	14,453	2.38
23	5746	15,218	3.11
24	3161	16,568	4.17
25	2552	17,515	5.30
26	2194	18,674	6.60
27	1760	19,467	7.48
28	1859	20,778	8.82
29	1415	21,739	9.90
30	1035	22,559	10.68
31	867	23,508	11.79
32	742	23,921	12.21
33	579	24,450	12.99
34	440	24,816	13.47
35	338	25,399	13.51
36	407	26,378	14.65
37	359	26,436	14.48
38	402	26,411	13.55
39	358	27,007	14.32
40	355	27,554	13.37
41	234	27,718	12.46
42	264	28,442	12.42
43	287	29,851	11.87
44	267	29,792	11.46
45	241	30,680	10.80
46	210	30,662	10.84
47	166	30,473	11.28
48	148	30,546	11.08
49	133	29,815	10.11
50	80	30,130	9.72
51	87	31,744	10.71
52	87	31,723	11.66
53	49	31,280	9.45
54	54	31,992	9.60
55	72	31,573	10.59
56	74	32,769	9.31
57	59	32,645	10.07
58-	38	32,278	14.50
平均年齡 25.90	總人數 44,029	平均本俸 17,586	平均年資 5.31

附件十六 軍官參加退撫基金之多重脫退經驗率表

單位0/00

年齡	死亡率	離職率	退休率	資遣率
20	0.921	1.166	26.957	0.000
21	1.048	1.300	45.792	0.000
22	1.105	1.335	67.014	0.000
23	1.107	1.289	88.998	0.000
24	1.067	1.181	109.708	0.000
25	1.001	1.030	127.007	0.000
26	0.923	0.856	138.756	0.000
27	0.848	0.678	142.819	0.000
28	0.789	0.513	137.958	0.000
29	0.747	0.364	126.542	0.000
30	0.721	0.234	111.845	0.000
31	0.710	0.124	97.135	0.000
32	0.712	0.035	85.684	0.000
33	0.726	0.017	79.955	0.000
34	0.751	0.008	79.176	0.000
35	0.786	0.004	81.765	0.000
36	0.828	0.002	86.141	0.000
37	0.877	0.001	90.724	0.000
38	0.932	0.000	94.532	0.000
39	0.991	0.000	98.978	0.000
40	1.056	0.000	106.075	0.000
41	1.126	0.000	117.836	0.000
42	1.201	0.000	136.272	0.000
43	1.282	0.000	162.609	0.000
44	1.368	0.000	194.919	0.000
45	1.461	0.000	230.483	0.000
46	1.560	0.000	266.589	0.000
47	1.665	0.000	300.518	0.000
48	1.778	0.000	330.240	0.000
49	1.898	0.000	356.476	0.000
50	2.026	0.000	380.628	0.000
51	2.162	0.000	404.102	0.000
52	2.308	0.000	428.302	0.000
53	2.464	0.000	454.463	0.000
54	2.630	0.000	483.134	0.000
55	2.808	0.000	514.697	0.000
56	2.997	0.000	549.530	0.000
57	3.200	0.000	588.014	0.000
58	3.416	0.000	630.540	0.000
59	3.647	0.000	677.549	0.000
60	3.894	0.000	996.106	0.000

附件十七 士官參加退撫基金之多重脫退經驗率表

單位0/00

年齡	死亡率	離職率	退休率	資遣率
17	0.366	0.000	0.000	0.000
18	0.507	0.383	15.297	0.000
19	0.655	0.679	35.429	0.000
20	0.806	0.895	58.861	0.000
21	0.953	1.038	84.056	0.000
22	1.089	1.117	109.477	0.000
23	1.208	1.139	133.461	0.000
24	1.301	1.110	153.826	0.000
25	1.357	1.040	168.264	0.000
26	1.366	0.935	174.464	0.000
27	1.317	0.803	170.119	0.000
28	1.208	0.651	154.075	0.000
29	1.058	0.488	129.814	0.000
30	0.896	0.320	101.971	0.000
31	0.751	0.155	75.185	0.000
32	0.648	0.000	54.094	0.000
33	0.611	0.000	42.138	0.000
34	0.630	0.000	37.974	0.000
35	0.694	0.000	39.062	0.000
36	0.786	0.000	42.862	0.000
37	0.894	0.000	46.837	0.000
38	1.007	0.000	48.985	0.000
39	1.127	0.000	49.476	0.000
40	1.258	0.000	49.020	0.000
41	1.408	0.000	48.325	0.000
42	1.580	0.000	48.102	0.000
43	1.779	0.000	48.901	0.000
44	2.002	0.000	50.653	0.000
45	2.244	0.000	53.129	0.000
46	2.500	0.000	56.099	0.000
47	2.766	0.000	59.336	0.000
48	3.039	0.000	62.654	0.000
49	3.327	0.000	66.041	0.000
50	3.642	0.000	69.528	0.000
51	3.993	0.000	73.149	0.000
52	4.392	0.000	76.934	0.000
53	4.847	0.000	80.912	0.000
54	5.364	0.000	85.094	0.000
55	5.948	0.000	89.489	0.000
56	6.602	0.000	94.107	0.000
57	7.332	0.000	98.955	0.000
58	8.141	0.000	991.859	0.000

附件十八之一 軍官參加退撫基金人數預估表

年齡	89年人	90	91	92	93	94	95	96	97
20	8	8	8	8	8	8	8	8	8
21	1735	1711	1708	1716	1727	1737	1745	1748	1747
22	2780	3539	3514	3519	3539	3561	3579	3590	3592
23	4345	4733	5435	5421	5440	5471	5501	5522	5531
24	5373	5154	5504	6148	6143	6167	6201	6231	6249
25	4439	5333	5137	5451	6026	6025	6049	6080	6106
26	3853	4122	4900	4731	5005	5508	5508	5530	5557
27	3336	3440	3671	4340	4196	4433	4865	4866	4884
28	2700	2904	2993	3191	3764	3641	3843	4214	4214
29	2384	2347	2522	2599	2770	3263	3157	3332	3650
30	2369	2085	2053	2205	2273	2422	2852	2759	2912
31	2500	2110	1858	1829	1965	2025	2157	2538	2456
32	2572	2256	1905	1677	1652	1774	1828	1947	2291
33	2692	2352	2063	1743	1535	1511	1623	1672	1781
34	2524	2475	2163	1898	1603	1412	1390	1493	1538
35	2622	2323	2278	1991	1747	1475	1300	1280	1374
36	2669	2406	2132	2091	1827	1603	1354	1193	1175
37	2387	2437	2197	1947	1909	1668	1464	1237	1089
38	2262	2169	2214	1997	1769	1735	1516	1331	1124
39	2086	2046	1962	2003	1806	1600	1569	1372	1204
40	2081	1878	1842	1766	1803	1626	1441	1413	1235
41	1821	1858	1677	1645	1577	1610	1452	1287	1262
42	1589	1605	1637	1477	1449	1390	1419	1279	1134
43	1412	1371	1384	1412	1274	1250	1199	1224	1103
44	1206	1181	1147	1158	1181	1066	1046	1003	1024
45	911	970	949	922	931	949	857	840	806
46	601	699	745	729	708	715	729	658	646
47	503	440	512	545	534	518	523	534	482
48	442	351	307	357	380	372	362	365	372
49	321	296	234	205	239	254	249	242	244
50	198	206	190	150	131	153	163	160	155
51	150	122	127	117	93	81	95	101	99
52	109	89	72	75	70	55	48	56	60
53	68	62	51	41	43	40	31	27	32
54	33	37	34	28	22	23	21	17	15
55	30	17	19	17	14	12	12	11	9
56	23	14	8	9	8	7	6	6	5
57	18	10	6	4	4	4	3	2	3
58	8	7	4	3	1	2	2	1	1
59	4	3	3	2	1	1	1	1	0
60	5	1	1	1	0	0	0	0	0
人數合計	67,167	67,167	67,167	67,167	67,167	67,167	67,167	67,167	67,167

附件十八之二 軍官參加退撫基金人數預估表

98	99	100	101	102	103	104	105	106	107	108
8	8	8	8	8	8	8	8	7	7	7
1742	1735	1725	1714	1701	1689	1677	1666	1657	1651	1647
3585	3572	3554	3533	3508	3483	3457	3434	3414	3399	3388
5527	5511	5487	5456	5420	5382	5343	5306	5274	5247	5227
6253	6244	6223	6193	6156	6115	6072	6029	5989	5955	5928
6121	6122	6111	6088	6058	6021	5980	5938	5898	5860	5828
5578	5590	5590	5578	5557	5528	5494	5458	5420	5383	5350
4907	4925	4934	4933	4922	4903	4878	4848	4815	4782	4751
4230	4249	4264	4272	4271	4261	4244	4222	4196	4168	4140
3650	3664	3680	3693	3700	3698	3690	3675	3656	3634	3610
3190	3190	3201	3216	3227	3232	3231	3224	3211	3194	3175
2591	2838	2838	2849	2861	2871	2876	2875	2868	2857	2842
2217	2339	2562	2562	2571	2582	2591	2596	2595	2589	2578
2096	2028	2139	2342	2342	2351	2361	2369	2373	2373	2367
1638	1927	1865	1967	2154	2154	2162	2171	2179	2183	2182
1416	1508	1774	1717	1811	1983	1983	1990	1999	2006	2009
1262	1300	1384	1628	1576	1662	1820	1820	1826	1834	1841
1073	1152	1187	1264	1487	1439	1518	1661	1661	1668	1675
990	975	1047	1079	1149	1351	1308	1379	1510	1510	1515
1017	896	882	947	976	1039	1222	1183	1248	1366	1366
1084	916	807	795	853	879	936	1101	1065	1124	1230
1103	968	818	721	709	762	785	836	983	951	1003
1112	972	853	720	635	625	671	691	736	866	838
978	959	838	735	621	548	539	579	596	635	747
923	818	802	701	616	520	458	451	485	499	532
823	742	658	645	564	495	418	368	363	390	401
619	632	570	505	495	433	380	321	283	279	299
472	453	462	417	370	363	317	278	235	207	204
336	330	316	323	291	258	253	221	194	164	145
249	225	220	211	216	194	172	169	148	130	110
156	160	144	141	135	138	125	111	108	95	83
96	97	99	89	87	84	85	77	68	67	59
59	57	57	58	53	52	50	51	46	41	40
34	33	32	33	33	30	29	28	29	26	23
17	18	18	18	18	18	16	16	15	16	14
8	9	10	9	9	9	9	8	8	8	8
4	4	4	5	4	4	4	4	4	4	4
2	2	2	2	2	2	2	2	2	2	2
1	1	1	1	1	1	1	1	1	1	1
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
67,167	67167	67167	67167	67168	67167	67167	67167	67168	67168	67168

附件十八之三

軍官參加退撫基金人數預估表

109	110	111	112	113	114	115	116	117	118
7	7	7	7	7	7	8	8	8	8
1645	1645	1647	1650	1654	1657	1660	1663	1666	1668
3383	3382	3384	3389	3395	3403	3410	3416	3421	3426
5215	5211	5212	5218	5227	5237	5248	5258	5267	5275
5909	5899	5896	5899	5907	5917	5929	5941	5952	5961
5804	5787	5779	5777	5781	5789	5799	5811	5822	5832
5322	5301	5286	5279	5278	5282	5290	5299	5310	5320
4722	4698	4680	4668	4662	4661	4665	4672	4680	4689
4113	4088	4068	4052	4042	4037	4037	4040	4046	4053
3585	3562	3541	3523	3510	3501	3497	3497	3500	3505
3154	3133	3112	3094	3079	3067	3059	3056	3055	3058
2825	2806	2787	2769	2753	2739	2729	2722	2719	2719
2565	2549	2533	2516	2499	2485	2472	2463	2457	2454
2358	2345	2331	2316	2300	2285	2272	2261	2252	2247
2177	2168	2157	2144	2130	2115	2102	2089	2079	2071
2008	2004	1996	1985	1973	1960	1947	1934	1923	1914
1844	1843	1839	1832	1822	1811	1799	1787	1775	1765
1681	1683	1683	1679	1672	1664	1654	1643	1632	1621
1522	1527	1530	1529	1526	1520	1512	1503	1493	1483
1371	1377	1382	1384	1383	1380	1375	1368	1359	1350
1230	1234	1240	1244	1246	1246	1243	1238	1232	1224
1098	1098	1102	1107	1111	1113	1112	1110	1105	1100
884	968	968	971	975	979	980	980	978	974
723	762	835	835	838	841	844	846	845	843
625	605	638	698	698	701	704	707	708	707
427	502	486	513	561	561	563	566	568	569
308	328	386	373	394	431	431	433	435	436
219	226	240	282	273	288	316	316	317	318
142	153	157	168	197	191	201	220	220	221
97	95	102	105	112	132	127	134	147	147
70	62	61	65	67	72	84	82	86	94
51	43	38	38	40	42	44	52	50	53
35	30	26	23	22	24	25	26	31	30
23	20	17	15	13	13	14	14	15	18
13	12	11	9	8	7	7	7	8	8
7	6	6	6	5	4	4	4	4	4
4	4	3	3	3	2	2	2	2	2
2	2	2	1	1	1	1	1	1	1
1	1	1	1	1	1	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
67168	67168	67168	67168	67168	67168	67168	67168	67168	67168

附件十八之四 軍官參加退撫基金人數預估表

119	120	121	122	123	124	125	126	127	128
8	8	8	8	8	8	8	8	8	8
1669	1670	1671	1671	1671	1670	1670	1669	1669	1668
3429	3431	3433	3434	3434	3433	3433	3432	3430	3429
5280	5285	5288	5289	5290	5290	5289	5287	5286	5284
5969	5975	5979	5982	5983	5984	5983	5982	5980	5978
5841	5848	5854	5858	5860	5861	5862	5861	5860	5858
5329	5337	5343	5348	5351	5353	5354	5355	5354	5353
4698	4706	4713	4718	4722	4725	4727	4728	4728	4727
4061	4068	4075	4081	4086	4089	4092	4093	4094	4094
3511	3518	3524	3530	3535	3539	3542	3544	3545	3546
3062	3068	3074	3079	3084	3089	3092	3095	3097	3098
2721	2725	2730	2735	2740	2744	2748	2751	2754	2755
2454	2456	2459	2464	2468	2473	2477	2481	2483	2485
2244	2244	2246	2249	2253	2257	2261	2265	2268	2271
2066	2064	2064	2065	2068	2072	2076	2080	2083	2086
1907	1902	1900	1899	1901	1904	1907	1911	1914	1917
1756	1750	1746	1744	1743	1745	1747	1750	1754	1757
1612	1604	1598	1594	1592	1592	1593	1595	1598	1601
1473	1465	1457	1452	1448	1447	1447	1448	1450	1452
1341	1333	1325	1318	1313	1310	1309	1309	1310	1311
1216	1208	1200	1193	1187	1183	1180	1179	1178	1179
1093	1086	1079	1072	1065	1060	1056	1054	1052	1052
969	963	957	950	944	939	934	930	928	927
840	836	831	825	820	814	810	806	803	801
706	703	699	695	691	686	682	678	674	672
569	567	565	562	559	555	551	548	545	542
437	437	436	434	432	429	426	423	421	418
319	320	320	319	318	316	314	312	310	308
222	223	223	223	223	222	220	219	218	216
148	148	149	149	149	149	148	147	146	145
94	95	95	95	96	96	95	95	94	94
58	58	58	59	59	59	59	59	59	58
32	35	35	35	35	35	35	35	35	35
17	18	20	20	20	20	20	20	20	20
10	9	10	11	11	11	11	11	11	11
4	5	5	5	6	6	6	6	6	6
2	2	2	2	2	3	3	3	3	3
1	1	1	1	1	1	1	1	1	1
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
67168	67167	67168	67168	67168	67168	67168	67168	67168	67168

附件十八之五 軍官參加退撫基金人數預估表

129	130	131	132	133	134	135	136	137	138
8	8	8	8	8	8	8	8	8	8
1668	1667	1667	1666	1666	1666	1666	1666	1666	1666
3428	3427	3426	3425	3424	3424	3424	3424	3424	3424
5282	5280	5278	5277	5276	5275	5275	5274	5275	5275
5976	5974	5972	5970	5969	5968	5967	5967	5967	5967
5856	5854	5852	5850	5848	5847	5846	5845	5845	5845
5351	5349	5347	5345	5344	5342	5341	5340	5340	5340
4726	4725	4723	4721	4720	4718	4717	4716	4715	4715
4093	4092	4091	4090	4088	4087	4086	4085	4084	4083
3546	3545	3545	3544	3542	3541	3540	3539	3538	3537
3098	3098	3098	3097	3096	3095	3094	3093	3092	3091
2756	2757	2757	2756	2756	2755	2754	2753	2752	2751
2487	2488	2488	2488	2488	2487	2487	2486	2485	2484
2273	2274	2275	2275	2275	2275	2274	2274	2273	2272
2088	2090	2091	2092	2092	2092	2092	2092	2091	2090
1920	1922	1924	1925	1926	1926	1926	1926	1925	1925
1760	1762	1764	1766	1767	1767	1768	1768	1767	1767
1604	1607	1609	1611	1612	1613	1614	1614	1614	1614
1455	1458	1460	1462	1464	1465	1466	1467	1467	1467
1314	1316	1319	1321	1323	1324	1325	1326	1327	1327
1181	1183	1185	1188	1190	1191	1193	1194	1194	1195
1053	1055	1056	1058	1060	1062	1064	1065	1066	1066
927	928	929	931	933	934	936	937	938	939
800	800	800	801	803	804	806	807	808	809
670	669	669	670	671	672	673	674	676	676
540	539	538	538	538	539	540	541	542	543
416	415	414	413	413	413	414	415	416	416
306	305	303	303	302	302	303	303	304	304
215	214	213	212	211	211	211	211	211	212
144	144	143	142	141	141	141	141	141	141
93	93	92	92	91	91	91	90	90	90
58	58	57	57	57	56	56	56	56	56
35	34	34	34	34	34	33	33	33	33
20	20	20	19	19	19	19	19	19	19
11	11	11	11	11	11	10	10	10	10
6	6	6	6	5	5	5	5	5	5
3	3	3	3	3	3	3	3	3	3
1	1	1	1	1	1	1	1	1	1
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
67168	67168	67168	67168	67168	67168	67168	67168	67168	67168

附件十九之一 士官參加退撫基金人數預估表

年齡	89年人	90	91	92	93	94	95	96	97	98
17	5	5	5	5	5	5	5	5	5	5
18	193	198	201	201	199	196	194	191	188	186
19	1330	1542	1564	1566	1553	1533	1515	1491	1467	1452
20	3178	2523	2743	2764	2755	2725	2692	2654	2612	2578
21	5019	4423	3826	4033	4039	4011	3967	3912	3854	3802
22	5205	4981	4441	3895	4081	4081	4051	4004	3948	3892
23	5231	4773	4576	4097	3610	3773	3771	3742	3698	3647
24	5022	4578	4183	4013	3598	3177	3317	3315	3288	3250
25	2693	4264	3890	3557	3413	3062	2707	2825	2822	2800
26	2136	2254	3557	3247	2970	2851	2560	2265	2362	2360
27	1829	1782	1879	2952	2697	2469	2370	2130	1887	1966
28	1472	1530	1491	1571	2459	2248	2059	1977	1778	1576
29	1581	1255	1303	1271	1339	2088	1909	1749	1680	1512
30	1236	1380	1097	1139	1111	1170	1820	1665	1526	1466
31	936	1116	1246	992	1030	1004	1057	1640	1501	1376
32	805	869	1035	1155	920	955	931	980	1519	1390
33	704	763	824	981	1095	873	906	883	929	1438
34	556	676	733	791	942	1050	837	869	847	891
35	426	538	653	708	763	908	1012	808	838	817
36	325	409	517	627	680	733	872	972	776	805
37	390	311	392	495	600	651	702	835	930	742
38	342	371	297	374	471	572	620	669	795	886
39	382	325	353	282	355	448	544	589	635	755
40	340	363	309	335	268	337	425	516	559	603
41	338	324	345	294	319	255	321	405	491	532
42	222	321	308	328	279	303	242	305	384	467
43	251	211	305	292	312	266	288	230	290	365
44	272	238	201	290	277	296	252	273	219	275
45	253	258	226	190	274	263	280	239	259	207
46	228	239	244	214	180	260	249	265	226	245
47	198	215	225	230	201	169	244	234	250	213
48	156	185	201	211	216	189	159	229	220	234
49	138	145	173	188	197	201	176	148	214	205
50	124	129	135	161	175	184	187	164	138	199
51	74	115	119	125	149	162	170	174	152	128
52	80	68	106	110	116	138	150	157	160	140
53	80	74	63	97	101	106	127	138	144	147
54	45	73	67	57	89	92	97	116	126	132
55	49	41	66	61	52	81	84	88	105	114
56	65	44	37	60	55	47	73	76	80	95
57	67	59	40	33	54	50	43	66	68	72
58	53	59	52	36	30	48	45	38	59	61
人數 合計	44,029	44,029	44,029	44,029	44,029	44,029	44,029	44,029	44,029	44,029

附件十九之二 士官參加退撫基金人數預估表

99	100	101	102	103	104	105	106	107	108
5	5	5	5	5	5	5	5	5	5
184	182	182	181	180	180	179	178	179	178
1437	1425	1418	1412	1407	1403	1396	1390	1394	1392
2551	2527	2511	2499	2490	2482	2472	2460	2458	2460
3756	3720	3691	3671	3656	3643	3629	3613	3607	3603
3840	3795	3761	3733	3713	3698	3685	3670	3657	3651
3596	3549	3508	3477	3452	3434	3420	3407	3395	3383
3205	3160	3120	3084	3057	3036	3019	3007	2997	2986
2767	2729	2691	2657	2627	2604	2586	2572	2562	2553
2341	2314	2282	2251	2222	2197	2178	2163	2151	2143
1964	1949	1926	1900	1874	1850	1830	1814	1802	1792
1642	1640	1627	1609	1587	1565	1546	1529	1516	1505
1342	1397	1396	1385	1369	1351	1332	1316	1301	1290
1320	1172	1220	1219	1209	1195	1179	1163	1149	1136
1322	1191	1058	1101	1100	1092	1079	1065	1051	1038
1275	1225	1104	981	1021	1020	1012	1000	987	974
1317	1208	1160	1046	930	968	967	959	948	936
1379	1262	1158	1113	1003	892	928	927	920	910
860	1328	1216	1116	1072	967	860	895	894	887
785	826	1276	1168	1072	1030	929	826	860	859
770	751	790	1221	1118	1025	985	889	791	823
707	734	716	753	1163	1065	977	939	847	753
842	672	697	680	715	1105	1011	928	892	804
717	799	638	662	646	679	1049	960	881	847
573	682	760	607	629	614	646	997	913	838
505	545	648	722	577	598	583	613	947	867
443	480	518	616	686	548	568	554	583	900
347	421	456	492	585	651	520	540	526	553
261	329	399	432	466	554	617	493	511	499
196	246	311	377	408	440	524	583	466	483
231	185	232	293	355	384	414	493	549	439
199	216	173	218	274	333	361	389	462	515
219	186	202	162	203	256	311	337	363	432
191	204	173	188	150	189	239	289	313	338
185	177	189	161	174	139	175	221	268	291
118	171	163	174	148	161	129	162	204	248
129	109	157	150	160	136	148	118	149	187
135	118	99	143	137	146	125	135	108	136
120	123	107	90	130	125	133	113	123	98
103	109	111	97	82	118	113	120	103	111
86	93	98	100	87	73	106	101	108	92
64	77	83	87	89	78	66	95	91	97
44029	44029	44029	44029	44029	44029	44029	44029	44029	44030

附件十九之三 士官參加退撫基金人數預估表

109	110	111	112	113	114	115	116	117	118
5	5	5	5	5	5	5	5	5	5
178	178	178	178	178	179	181	181	182	183
1392	1388	1390	1387	1392	1400	1409	1414	1419	1429
2458	2454	2453	2451	2454	2466	2481	2493	2502	2516
3604	3599	3598	3593	3598	3608	3627	3645	3662	3680
3647	3647	3643	3641	3638	3645	3656	3675	3693	3711
3378	3374	3374	3370	3369	3367	3374	3385	3402	3419
2976	2971	2967	2968	2964	2964	2962	2968	2978	2993
2543	2535	2531	2528	2528	2525	2525	2524	2529	2538
2135	2128	2121	2117	2115	2115	2113	2113	2112	2117
1785	1779	1773	1767	1764	1762	1763	1761	1761	1761
1497	1492	1486	1481	1476	1474	1473	1473	1472	1472
1281	1275	1270	1266	1261	1257	1256	1254	1255	1254
1127	1119	1114	1109	1105	1102	1098	1097	1096	1096
1026	1018	1011	1006	1002	999	995	992	991	990
962	952	944	937	933	929	926	923	920	919
923	912	902	895	889	884	881	878	875	873
898	886	875	865	858	853	848	845	842	840
877	866	854	844	835	828	822	818	815	813
852	843	832	821	810	802	795	790	786	783
822	815	806	796	785	775	767	761	756	752
784	783	777	768	758	748	739	731	725	720
716	745	744	738	730	720	711	702	694	689
764	679	707	706	701	693	684	675	666	659
805	726	646	672	671	666	659	650	641	634
796	765	690	614	639	638	633	626	618	610
824	756	727	656	583	607	606	602	595	587
854	782	718	690	622	554	576	575	571	565
524	809	741	680	654	590	525	546	545	541
471	496	765	701	643	618	557	496	516	515
455	444	467	720	659	605	582	525	467	486
411	427	416	438	675	619	568	546	492	438
481	384	399	389	409	631	578	530	510	460
402	448	358	371	362	380	587	538	494	474
313	373	415	331	344	335	353	544	498	457
268	289	344	383	306	317	310	325	502	460
227	246	266	316	352	281	292	284	299	461
171	208	225	243	289	322	257	267	260	273
124	156	189	205	221	263	293	234	242	236
89	112	141	171	185	200	238	265	211	219
100	80	101	127	154	167	180	214	238	190
82	89	71	90	113	137	149	161	191	213
44030	44030	44030	44030	44030	44030	44030	44030	44030	44030

附件十九之四

士官參加退撫基金人數預估表

119	120	121	122	123	124	125	126	127	128
5	5	5	5	5	5	5	5	5	5
184	183	184	184	184	188	187	187	187	186
1438	1430	1433	1435	1440	1466	1464	1459	1457	1453
2532	2532	2529	2533	2539	2567	2587	2581	2575	2570
3701	3707	3712	3710	3719	3751	3772	3786	3779	3769
3730	3746	3753	3758	3758	3773	3801	3818	3831	3824
3435	3452	3467	3473	3478	3480	3493	3518	3533	3544
3008	3022	3036	3049	3055	3060	3062	3073	3094	3107
2551	2563	2575	2587	2598	2603	2607	2609	2618	2636
2123	2134	2145	2154	2164	2174	2178	2182	2183	2190
1764	1770	1779	1787	1795	1804	1812	1815	1818	1819
1472	1475	1479	1487	1494	1501	1508	1514	1517	1520
1254	1254	1256	1260	1266	1273	1278	1284	1290	1292
1095	1095	1095	1097	1101	1106	1112	1117	1122	1127
991	990	990	990	992	995	1000	1005	1009	1014
918	919	918	918	918	920	923	927	932	936
871	871	871	870	870	870	872	875	879	883
837	836	835	836	835	835	835	837	839	844
810	808	807	806	806	806	806	806	807	810
781	778	776	775	774	775	774	774	774	776
749	747	745	742	741	741	741	741	741	741
717	714	712	709	707	706	706	706	706	706
684	681	678	676	674	672	671	671	671	670
654	650	646	644	642	640	638	637	637	637
627	622	618	615	612	610	608	607	606	605
602	596	591	587	584	582	580	578	576	576
579	572	566	561	558	555	553	551	549	548
557	550	543	537	533	530	527	525	523	522
535	528	521	515	509	505	502	499	497	496
511	506	499	493	486	481	477	474	472	470
485	481	476	470	464	458	453	449	446	444
456	455	452	446	441	435	430	425	421	419
409	426	425	422	417	412	406	401	397	394
428	381	396	396	393	388	383	378	373	370
440	397	353	367	367	364	360	355	350	346
422	406	366	326	339	338	336	332	328	323
423	388	373	336	299	311	311	308	305	301
422	386	355	341	307	274	285	284	282	279
249	384	351	322	310	280	249	259	259	257
214	225	347	318	292	280	253	225	234	234
197	192	202	312	286	262	252	227	202	211
170	176	172	181	279	255	234	225	203	181
44030	44030	44030	44030	44030	44030	44030	44030	44030	44030

附件十九之五 士官參加退撫基金人數預估表

129	130	131	132	133	134	135	136	137	138
5	5	5	5	5	5	5	5	5	5
185	186	186	186	186	185	185	185	185	185
1448	1450	1450	1450	1449	1448	1446	1445	1444	1443
2561	2559	2561	2561	2560	2558	2556	2553	2551	2549
3759	3754	3752	3754	3753	3751	3747	3744	3741	3738
3813	3805	3800	3798	3799	3798	3796	3793	3789	3786
3537	3528	3520	3516	3514	3515	3514	3512	3509	3506
3116	3110	3102	3096	3092	3091	3092	3091	3089	3086
2647	2655	2650	2643	2638	2634	2633	2634	2633	2631
2205	2214	2221	2217	2211	2206	2204	2203	2203	2203
1825	1837	1845	1850	1847	1842	1838	1836	1835	1836
1520	1525	1535	1542	1546	1543	1539	1536	1535	1534
1294	1295	1299	1307	1313	1316	1314	1311	1308	1307
1129	1130	1131	1135	1142	1147	1150	1148	1145	1143
1018	1020	1021	1022	1025	1032	1036	1039	1037	1034
940	944	946	947	948	951	957	960	963	961
887	891	895	897	898	898	901	907	911	913
848	851	855	859	860	861	862	865	870	874
814	818	821	825	828	830	831	831	834	839
778	782	785	789	793	796	797	798	799	801
742	744	748	752	755	758	761	763	764	764
706	707	709	713	716	719	723	725	727	728
670	670	672	674	677	680	683	686	689	690
636	636	636	638	640	643	646	649	652	654
606	605	605	605	606	608	611	614	617	620
575	576	575	575	575	576	578	581	584	586
547	547	547	546	547	546	548	549	552	555
520	519	519	519	519	519	519	520	521	524
494	493	492	492	492	491	492	491	492	494
469	467	466	465	465	465	465	465	465	466
443	441	440	438	438	438	438	437	437	437
417	415	414	412	411	411	410	411	410	410
391	389	388	387	385	384	384	383	384	383
366	364	362	361	360	359	358	357	357	357
342	340	337	336	335	333	332	331	331	331
319	316	313	311	310	309	308	307	306	305
297	293	290	288	286	285	284	283	282	281
275	272	268	265	263	262	260	259	258	258
254	250	247	244	241	239	238	237	236	235
232	229	226	223	221	218	217	215	214	213
210	209	206	204	201	199	196	195	194	193
188	188	186	184	182	180	177	176	174	173
44030	44030	44030	44031	44031	44031	44031	44031	44030	44030

附件二十 正常成本費率及應計負債精算公式 (軍職人員)

一、各項給付之精算公式：

$$1. PVFB = (\text{退伍金 } PVFB_r^L \text{ 或退休俸 } PVFB_r^A) + \text{離職金 } PVFB_w + \text{撫卹金 } PVFB_d + \text{撫慰金 } PVFB_d^A$$

$$2. PVFB_r^L = \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} K_{n_2+n_3} \times \frac{{}_s\bar{C}_{x+n_3}^r}{{}_sD_x^T}$$

其中：

x = 評估日參加基金人員之到達年齡

S_x = 評估日年齡 X 歲參加基金人員之二倍本俸

K_t = 退休時服務年資 t 年可領取之退伍金給付基數

$$= \begin{cases} 1.5 \times t & \text{if } T < 34.5 \text{ and } p = 0 \\ 1.5 \times t + 1 & \text{if } T < 34.5 \text{ and } 0 < p < 0.5 \\ 1.5 \times (t + 1) & \text{if } T < 34.5 \text{ and } p \geq 0.5 \\ 53 & \text{if } T \geq 34.5 \end{cases}$$

n = 舊制年資 n_1 + 評估時新制年資 n_2 + 評估日至未來新制年資 n_3

$T = n_2 + n_3 = \text{Min} \{ n_2 + n_3, 35 - \text{Min}(n_1, 30) \}$

$= t + p$ (t = 整數, $0 \leq p < 1$)

${}_s\bar{C}_{x+n_3}^r$ = 考慮參加基金人員本俸增加之條件時，基數表中

$x + n_3$ 歲之脫退數 (可領取退休金給付者)

${}_sD_x^T$ = 考慮參加基金人員本俸增加之條件時，基數表中 x 歲

之留存數

$\mu = \text{Max} \{ 5 - n_1 - n_2, 0 \}$

$$3、PVFB_r^A = \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} K_{n_2+n_3} \times \frac{{}_s\bar{C}_{x+n_3}^r}{sD_x} \times \frac{{}_sN_{x+n_3}^{A(12)}}{sD_{x+n_3}^A}$$

其中：

$$(1) k_t = \text{退休時服務年資 } t \text{ 年可領取之退休俸基數百分比}$$

$$= \begin{cases} 2\% \times t & \text{if } T < 34.5 \text{ and } p=0 \\ 2\% \times t + 1\% & \text{if } T < 34.5 \text{ and } 0 < p < 0.5 \\ 2\% \times (t+1) & \text{if } T < 34.5 \text{ and } p \geq 0.5 \\ 70\% & \text{if } T \geq 34.5 \end{cases}$$

(2) ${}_sD_{x+n_3}^A$ = 考慮參加基金人員本俸增加之條件時，領取退休俸
基數表中 $x+n_3$ 歲之留存數

(3) ${}_sN_{x+n_3}^{A(12)}$ = 考慮參加基金人員本俸增加之條件時，領取退休俸
基數表中 $x+n_3$ 歲之分月累積留存數

4、退休金選擇權

(1) $5 \leq n < 15$ 或 $x < 50$ 或 $x > 65$ 僅能選擇退伍金

(2) $n \geq 20$ ，可選擇 A、退伍金(次)

B、退休俸(月)

(3) 選擇退休俸者，可支領再一次加發補償金

$$K_t = \begin{cases} \text{Min}\{3, t\} & \text{if } n_1 < 20 \text{ and } 15 \leq n \leq 20 \\ \text{Max}\{\text{Min}\{3, 20 - n_1\} - 0.5 \times (n - 20), 0\} & \text{if } n_1 < 20 \text{ and } n > 20 \end{cases}$$

$$5、PVFB_w = \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} P^{(1)} \times w \times TS_{n_2+n_3} \times \frac{{}_s\bar{C}_{x+n_3}^w}{sD_x^T}$$

其中：

(1) $P^{(1)}$ = 目前費率百分之八暫代

$$(2) w = \begin{cases} 100\% & \text{if } x + n_3 = 35 \text{ or } 45 \\ 35\% & \text{others} \end{cases}$$

(3) $TS_{\overline{n_2+n_3}|}$ = 推估新制累積保費係數

$$= 6 \times (1+i)^{0.5} + 12 \times \sum_{t=1}^{n_2+n_3} \frac{(1+i)^{t+0.5}}{(1+j)^{t+0.5}}$$

(4) ${}_s\overline{C}_{x+n_3}$ = 考慮參加基金人員本俸增加之條件，基數表中
 $x+n_3$ 歲之脫退數(可領取離職金給付者)

$$6 \cdot PVFB_d = \begin{cases} PVFB_d^{L_1} & \text{if } n < 10 \\ PVFB_d^{L_2} + PVFB_d^a & \text{if } n \geq 10 \end{cases}$$

其中：

$$(1) PVFB_d^{L_1} = \sum_{L_x} S_x \times \sum_{n_3=0}^{65-x} K_{n_2+n_3}^1 \times \frac{{}_s\overline{C}_{x+n_3}^d}{{}_sD_x^T}$$

$$(2) K_t^1 = 15$$

$$(3) PVFB_d^{L_2} = \sum_{L_x} S_x \times \sum_{n_3=0}^{65-x} K_{n_2+n_3}^2 \times \frac{{}_s\overline{C}_{x+n_3}^d}{{}_sD_x^T}$$

$$(4) K_t^2 = \text{Min}\{27.5, 15 + 0.5 \times (n-10)\}$$

$$(5) PVFB_d^a = \sum_{L_x} S_x \times \sum_{n_3=0}^{65-x} 5 \times \ddot{a}_{\overline{d}|} \times \frac{{}_s\overline{C}_{x+n_3}^d}{{}_sD_x^T} \times \frac{n_2 + n_3}{n}$$

(6) $\ddot{a}_{\overline{d}|}$ = 推估年撫卹金現值係數，且假設 $d=10$

$$= \sum_{t=1}^d (1+i)^{t-1}$$

(7) $\bar{C}_{x+n_3}^r$ = 考慮參加基金人員本俸增加之條件時，基數表中
 $x+n_3$ 歲之脫退數（可領取撫卹金給付者）

$$7 \cdot PVFB_d^A = \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} 6 \times \frac{{}_s\bar{C}_{x+n_3}^r}{{}_sD_x} \times \frac{{}_s\bar{M}_{x+n_3}^A}{{}_sD_{x+n_3}^T}$$

$$+ \sum_{L_x} S_x \times \sum_{n_3=\mu}^{65-x} 20 \times \frac{{}_s\bar{C}_{x+n_3}^r}{{}_sD_x} \times \frac{{}_s\bar{M}_{x+n_3}^A - {}_s\bar{M}_{x+n_3+6}^A}{{}_sD_{x+n_3}^A}$$

其中：

${}_s\bar{M}_{x+n_3}^A$ = 考慮參加基金人員本俸增加之條件時，領取月退休金
 基數表中 $x+n_3$ 歲之累積脫退數

二、未來本俸之現值

$$PVFS = \sum_{L_x} 12 \times S_x \times \frac{{}_sN_x^{(12)} - {}_sN_z^{(12)}}{{}_sD_x^T}$$

其中：

(1) $z = \min\{x+35-n_2, 66\}$

(2) ${}_sN_x^{(12)}$ = 考慮參加基金人員本俸增加之條件時，基數表中
 x 歲之分月累積留存數

三、綜合給付成本法之正常成本費率 P

$$P = \frac{PVFB - Fund}{PVFS}$$

其中 Fund = 評估日之基金餘額

四、應計負債精算公式

$$AL = PVFB - NC_0 \times PVFS$$

其中： $NC_0 = \frac{PVFB_0}{PVFS_0}$ ，加入年齡之正常成本，並以年齡層為群組計算得之。

附件二十一 不同身分別收支表

公務-合併

15.5% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	84,026,302,072	1,789,133,373	88,057,449,265	88,057,449,265
90	24,879,166,927	2,450,993,853	24,085,380,856	118,306,851,570
91	25,403,291,582	3,270,125,189	23,798,878,196	150,387,209,375
92	26,115,211,818	4,248,679,439	23,548,408,460	184,462,722,492
93	26,818,715,497	5,399,935,822	23,110,288,534	220,485,401,600
94	27,509,637,584	6,749,899,543	22,453,161,836	258,372,541,548
95	28,188,980,870	8,227,901,890	21,651,201,636	298,109,821,092
96	28,855,381,710	9,915,828,910	20,618,245,250	339,595,753,819
97	29,500,035,896	11,837,098,862	19,320,648,137	382,688,104,723
98	30,117,970,878	14,019,378,007	17,724,471,467	427,200,743,521
99	30,708,667,685	16,405,979,956	15,887,796,798	472,992,592,365
100	31,258,541,606	19,271,019,229	13,512,542,226	519,614,616,056
101	31,744,818,412	22,599,979,635	10,589,354,989	566,576,994,169
102	32,173,900,379	26,167,812,885	7,357,877,282	613,595,261,043
103	32,557,890,174	29,994,699,489	3,810,184,079	660,357,113,395
104	32,898,400,236	34,089,273,643	(60,930,592)	706,521,180,740
105	33,196,176,582	38,470,013,963	(4,273,782,925)	751,703,880,467
106	33,465,498,190	42,810,698,641	(8,475,647,950)	795,847,504,150
107	33,716,796,472	47,434,130,484	(12,989,273,874)	838,567,555,567
108	33,932,467,766	52,503,491,363	(18,002,293,257)	879,264,991,200
109	34,109,250,028	57,402,226,092	(22,880,426,843)	917,933,113,741
110	34,260,531,568	62,311,344,595	(27,796,587,260)	954,391,844,443
111	34,398,198,701	67,156,604,459	(32,661,259,202)	988,538,014,353
112	34,519,474,709	72,248,455,335	(37,798,545,374)	1,019,937,129,984
113	34,611,566,840	77,502,584,339	(43,134,920,097)	1,048,197,808,986
114	34,679,810,031	82,660,372,854	(48,397,157,807)	1,073,174,497,808
115	34,737,582,983	87,620,460,359	(53,466,095,159)	1,094,830,617,495
116	34,791,318,296	92,477,560,846	(58,432,822,185)	1,113,035,938,534
117	34,843,691,023	97,043,884,287	(63,100,225,063)	1,127,848,229,169
118	34,901,245,148	100,919,384,574	(67,047,490,817)	1,139,750,114,394
119	34,963,594,631	104,552,744,079	(70,739,153,167)	1,148,793,469,234
120	35,023,028,133	108,034,967,153	(74,277,598,876)	1,154,931,413,204
121	35,088,119,802	110,889,734,666	(77,160,945,268)	1,158,615,666,861
122	35,151,531,579	114,046,138,696	(80,358,104,382)	1,159,360,659,158
123	35,217,140,352	116,150,018,306	(82,464,172,987)	1,158,051,732,313
124	35,337,842,975	117,177,654,563	(83,398,016,390)	1,155,717,337,185
125	35,519,451,281	117,858,666,267	(83,908,139,486)	1,152,709,411,302
126	35,741,071,029	118,386,367,315	(84,216,864,564)	1,149,182,205,529
127	35,993,957,053	118,689,677,023	(84,260,022,520)	1,145,364,937,396
128	36,277,956,011	118,672,794,944	(83,938,680,677)	1,141,601,802,337
129	36,590,394,282	118,433,644,564	(83,356,992,650)	1,138,156,935,851
130	36,917,713,383	118,226,050,236	(82,792,023,969)	1,135,035,897,391
131	37,241,009,390	118,171,054,574	(82,389,209,286)	1,132,099,200,922
132	37,538,717,416	118,330,478,638	(82,235,571,232)	1,129,110,573,755
133	37,801,801,755	118,557,371,079	(82,188,770,356)	1,125,959,543,561
134	38,032,068,150	118,760,393,347	(82,152,393,181)	1,122,624,318,429
135	38,228,103,659	118,976,675,619	(82,166,359,308)	1,119,041,661,412
136	38,392,392,324	119,195,905,198	(82,217,343,277)	1,115,157,234,434
137	38,526,108,939	119,502,172,635	(82,391,071,998)	1,110,827,168,847
138	38,629,108,129	120,014,937,814	(82,811,271,290)	1,105,773,799,376

註 1:當年度收支差額係指當年度基金提撥收入扣除給付支出後之年底餘額。(以下同)

註 2:基金累積餘額係年底餘額(含孳息、運用收益及財務支出)。(以下同)

附件二十一 不同身分別收支表

教育-合併

17.9% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	67,678,503,874	1,928,827,086	70,420,804,893	70,420,804,893
90	27,267,375,802	2,861,140,370	26,216,505,496	101,566,766,732
91	27,983,435,387	3,984,611,672	25,820,561,501	134,497,001,904
92	28,679,863,633	5,285,883,228	25,219,693,960	169,131,485,998
93	29,357,791,771	6,787,227,984	24,392,073,977	205,362,763,995
94	30,020,667,121	8,428,105,254	23,404,013,955	243,142,171,429
95	30,672,027,324	10,259,058,309	22,207,016,805	282,369,140,234
96	31,305,969,459	12,276,179,524	20,798,808,481	322,933,788,531
97	31,916,919,219	14,556,655,811	19,093,581,710	364,632,735,439
98	32,497,747,362	17,069,212,537	17,116,058,936	407,273,085,856
99	32,981,272,798	19,722,690,036	14,888,652,686	450,670,854,552
100	33,358,655,373	22,674,504,738	12,239,071,171	494,456,885,541
101	33,692,527,531	25,919,481,811	9,239,683,995	538,308,551,524
102	33,992,212,412	29,324,898,652	6,037,756,247	582,027,906,377
103	34,265,037,631	32,990,029,762	2,538,438,131	625,308,297,955
104	34,514,129,825	36,798,824,255	(1,134,880,880)	667,944,997,932
105	34,745,033,293	40,894,822,233	(5,124,747,423)	709,576,400,364
106	34,962,801,845	45,064,936,773	(9,205,335,093)	750,041,413,296
107	35,171,512,305	49,556,607,677	(13,628,235,413)	788,916,076,814
108	35,355,064,235	54,366,367,519	(18,407,089,114)	825,733,113,077
109	35,504,424,249	58,943,384,054	(22,981,776,617)	860,552,654,375
110	35,617,005,950	63,662,337,463	(27,742,637,559)	893,048,702,622
111	35,707,046,666	68,340,540,874	(32,485,465,229)	923,076,646,577
112	35,777,917,286	73,169,199,454	(37,404,436,939)	950,287,574,898
113	35,811,770,026	78,222,103,593	(42,594,979,192)	974,212,725,949
114	35,806,903,125	83,239,899,644	(47,790,635,370)	994,616,981,396
115	35,774,748,199	88,220,706,286	(52,977,227,593)	1,011,262,942,500
116	35,717,052,626	93,177,195,253	(58,165,993,911)	1,023,885,354,565
117	35,636,745,954	97,970,606,507	(63,210,265,206)	1,032,347,064,179
118	35,539,517,374	102,611,940,866	(68,115,333,379)	1,036,496,025,292
119	35,432,393,994	106,966,500,705	(72,734,347,117)	1,036,316,399,946
120	35,323,329,522	111,041,283,112	(77,066,033,798)	1,031,792,514,144
121	35,216,728,851	114,691,926,278	(80,956,351,171)	1,023,061,638,963
122	35,115,581,757	118,038,325,194	(84,526,120,516)	1,010,149,833,175
123	35,025,577,269	120,798,360,958	(87,477,428,513)	993,382,892,984
124	34,961,507,004	123,058,307,654	(89,883,690,736)	973,036,004,757
125	34,931,965,397	124,883,140,915	(91,802,922,458)	949,345,602,633
126	34,927,275,872	126,670,262,353	(93,656,553,039)	922,143,241,778
127	34,935,935,813	128,145,351,176	(95,173,130,646)	891,520,138,056
128	34,961,781,197	129,290,661,692	(96,330,194,494)	857,596,353,227
129	35,002,909,624	130,103,199,549	(97,126,682,773)	820,501,415,180
130	35,061,969,474	130,485,240,304	(97,458,674,763)	780,477,839,480
131	35,134,862,661	130,789,539,895	(97,695,448,997)	737,415,839,246
132	35,209,081,944	130,901,069,275	(97,731,401,252)	691,303,546,741
133	35,283,462,961	130,761,465,940	(97,507,406,751)	642,187,388,262
134	35,356,933,783	130,421,049,102	(97,076,663,057)	590,063,842,384
135	35,428,736,438	129,913,696,870	(96,475,024,985)	534,893,286,365
136	35,498,173,637	129,265,000,826	(95,729,710,777)	476,606,105,634
137	35,564,374,170	128,522,288,472	(94,890,608,575)	415,077,924,453
138	35,626,761,221	127,714,537,825	(93,988,310,664)	350,145,068,501

附件二十一 不同身分別收支表

軍職-合併

21.9% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	23,152,652,972	607,631,968	24,144,799,285	24,144,799,285
90	12,935,414,061	1,341,561,872	12,453,170,654	38,288,105,889
91	12,838,685,368	2,174,572,196	11,487,998,374	52,456,271,675
92	12,752,776,084	3,104,520,015	10,434,129,936	66,562,340,628
93	12,678,428,164	4,123,369,184	9,300,671,886	80,522,376,359
94	12,613,680,170	5,245,301,490	8,070,855,732	94,229,798,436
95	12,559,214,960	6,456,859,272	6,759,332,842	107,585,217,169
96	12,518,233,123	7,740,732,435	5,387,433,550	120,503,615,920
97	12,487,678,997	9,115,578,127	3,932,589,193	132,871,458,227
98	12,465,647,583	10,574,645,403	2,399,744,654	144,572,204,957
99	12,453,701,827	12,042,889,092	868,199,614	155,560,458,918
100	12,449,828,107	13,496,390,217	(639,458,522)	165,810,232,521
101	12,452,978,906	14,932,622,216	(2,121,737,098)	175,295,211,699
102	12,463,937,254	16,347,936,414	(3,574,024,056)	183,991,852,461
103	12,482,321,973	17,738,723,333	(4,992,993,583)	191,878,288,551
104	12,508,668,303	19,097,144,509	(6,369,964,800)	198,939,803,950
105	12,543,409,428	20,423,155,721	(7,704,428,459)	205,161,161,768
106	12,579,009,550	21,741,884,332	(9,030,439,810)	210,492,003,281
107	12,612,130,630	23,035,477,965	(10,333,103,914)	214,893,339,597
108	12,644,993,799	24,312,141,937	(11,618,531,804)	218,317,341,565
109	12,675,782,449	25,016,489,930	(12,314,171,178)	221,285,384,296
110	12,702,830,979	25,646,816,582	(12,937,244,209)	223,838,116,988
111	12,725,231,374	26,207,676,860	(13,493,434,170)	226,013,351,008
112	12,741,984,334	26,731,095,734	(14,016,937,195)	227,817,348,383
113	12,746,111,337	27,226,345,656	(14,524,811,805)	229,239,750,965
114	12,738,324,591	27,674,954,437	(14,997,188,155)	230,289,345,378
115	12,721,187,534	28,073,552,090	(15,427,837,424)	230,981,762,131
116	12,697,906,496	28,430,945,678	(15,822,438,936)	231,328,046,544
117	12,667,124,581	28,743,704,179	(16,178,895,495)	231,342,114,307
118	12,628,329,583	29,001,897,164	(16,487,483,043)	231,048,579,265
119	12,594,357,871	29,195,161,301	(16,723,746,753)	230,498,233,061
120	12,568,172,935	29,403,900,806	(16,967,686,458)	229,665,422,918
121	12,541,215,698	29,613,767,229	(17,213,618,217)	228,528,384,305
122	12,515,693,533	29,843,374,889	(17,478,434,944)	227,046,936,262
123	12,479,024,884	30,175,053,227	(17,860,761,139)	225,079,460,662
124	12,436,228,733	30,492,603,264	(18,235,029,332)	222,599,993,576
125	12,407,389,741	30,793,704,769	(18,577,348,873)	219,604,644,253
126	12,379,926,755	31,129,480,009	(18,954,062,877)	216,022,906,474
127	12,360,125,163	31,375,128,586	(19,229,351,444)	211,915,158,483
128	12,357,822,498	31,635,397,660	(19,501,039,719)	207,248,179,858
129	12,354,376,265	31,856,516,177	(19,733,453,961)	202,022,098,486
130	12,351,127,834	32,020,493,189	(19,906,548,921)	196,257,096,459
131	12,349,005,066	32,149,737,193	(20,042,511,321)	189,952,581,890
132	12,347,873,576	32,214,866,718	(20,111,092,520)	183,138,170,102
133	12,347,550,767	32,215,466,974	(20,112,058,836)	175,845,783,174
134	12,347,890,942	32,156,328,767	(20,050,521,812)	168,104,466,184
135	12,348,807,465	32,055,292,941	(19,945,028,860)	159,926,749,957
136	12,350,104,409	31,921,944,461	(19,805,704,389)	151,315,918,065
137	12,351,664,717	31,741,491,431	(19,617,372,795)	142,290,659,534
138	12,353,392,290	31,531,259,201	(19,398,058,382)	132,852,947,320

附件二十一 不同身分別收支表

公務-一次

8.2% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	72,582,362,498	3,472,548,739	74,071,095,527	74,071,095,527
90	13,161,881,858	3,972,842,055	9,973,673,812	89,229,746,026
91	13,439,160,708	4,655,990,268	9,563,708,174	105,039,536,422
92	13,815,789,478	5,488,244,023	9,105,810,980	121,498,114,952
93	14,187,965,618	6,461,026,029	8,497,785,919	138,500,768,918
94	14,553,485,690	7,592,117,352	7,718,882,433	155,914,705,175
95	14,912,880,202	8,706,576,943	6,950,628,597	173,779,363,134
96	15,265,427,743	9,967,043,340	6,024,017,887	191,967,936,441
97	15,606,470,603	11,387,256,812	4,919,853,508	210,325,545,500
98	15,933,378,142	12,987,663,638	3,614,170,881	228,662,504,566
99	16,245,875,807	14,616,512,050	2,263,649,485	246,932,529,371
100	16,536,776,849	16,811,294,090	304,613,404	264,522,419,831
101	16,794,032,967	19,427,729,780	(2,126,584,672)	280,912,404,547
102	17,021,031,168	21,936,041,178	(4,478,314,082)	296,097,958,783
103	17,224,174,157	24,401,418,164	(6,811,156,869)	310,013,659,029
104	17,404,314,964	26,832,845,989	(9,133,494,704)	322,581,120,457
105	17,561,848,256	29,294,680,574	(11,511,475,577)	333,650,323,312
106	17,704,328,075	31,122,348,418	(13,249,576,490)	343,756,269,454
107	17,837,272,972	33,087,791,487	(15,140,395,568)	352,678,812,748
108	17,951,370,044	35,488,226,384	(17,501,340,866)	359,864,988,774
109	18,044,893,563	37,808,365,815	(19,801,241,590)	365,254,296,398
110	18,124,926,378	39,757,779,429	(21,732,095,600)	369,090,001,546
111	18,197,756,732	41,314,738,881	(23,264,698,501)	371,661,603,153
112	18,261,915,653	43,212,188,298	(25,158,785,394)	372,519,129,980
113	18,310,635,360	45,253,387,274	(27,218,087,946)	371,377,381,132
114	18,346,738,210	46,941,153,749	(28,925,297,113)	368,448,500,698
115	18,377,301,965	48,155,263,184	(30,148,478,461)	364,091,417,286
116	18,405,729,679	49,223,725,043	(31,223,286,348)	358,354,530,147
117	18,433,436,541	49,869,515,555	(31,861,650,906)	351,577,696,352
118	18,463,884,530	49,476,378,222	(31,422,407,138)	344,765,727,959
119	18,496,869,418	49,111,414,980	(31,009,592,395)	337,889,736,521
120	18,528,311,657	49,062,329,353	(30,925,174,631)	330,616,843,447
121	18,562,747,250	48,399,493,221	(30,202,685,521)	323,557,336,967
122	18,596,294,126	49,063,287,467	(30,853,424,471)	315,352,926,083
123	18,631,003,283	48,082,289,829	(29,801,533,825)	307,626,097,083
124	18,694,858,864	45,744,387,118	(27,314,862,985)	301,845,060,894
125	18,790,935,517	43,755,027,069	(25,154,250,932)	297,819,964,225
126	18,908,179,512	42,296,795,463	(23,520,393,354)	295,146,968,367
127	19,041,964,376	41,139,558,791	(22,180,188,627)	293,627,067,526
128	19,192,208,986	40,112,427,390	(20,956,953,912)	293,224,008,341
129	19,357,498,911	39,356,549,299	(19,998,207,316)	293,751,481,608
130	19,530,661,274	39,232,806,243	(19,684,922,776)	294,629,162,545
131	19,701,695,290	39,762,486,515	(20,049,821,912)	295,203,382,012
132	19,859,192,440	40,997,716,785	(21,159,032,088)	294,708,586,665
133	19,998,372,541	42,523,950,547	(22,588,857,859)	292,749,329,873
134	20,120,190,892	44,020,255,750	(24,006,302,361)	289,235,480,603
135	20,223,900,000	45,461,137,053	(25,385,792,824)	284,096,171,422
136	20,310,814,004	46,800,443,182	(26,678,183,873)	277,304,719,548
137	20,381,554,407	48,111,020,658	(27,958,163,524)	268,757,886,393
138	20,436,044,301	49,371,675,927	(29,203,891,288)	258,367,047,153

附件二十一 不同身分別收支表

公務一月退

19.5% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	90,296,953,893	666,856,462	95,927,938,977	95,927,938,977
90	31,299,597,101	1,436,428,385	32,004,715,823	134,647,610,529
91	31,958,979,733	2,346,215,135	31,769,164,507	175,842,107,772
92	32,854,621,319	3,422,303,050	31,614,387,010	219,765,442,327
93	33,739,674,335	4,692,542,351	31,247,447,987	266,396,471,276
94	34,608,898,896	6,188,421,004	30,630,169,357	315,674,393,623
95	35,463,556,578	7,908,785,188	29,765,094,527	367,536,695,703
96	36,301,931,829	9,881,685,956	28,621,371,623	421,885,636,026
97	37,112,948,386	12,136,993,563	27,156,251,010	478,573,881,557
98	37,890,350,459	14,707,187,586	25,329,441,858	537,403,495,125
99	38,633,485,152	17,598,958,561	23,133,324,824	598,155,064,607
100	39,325,262,020	20,910,835,988	20,447,693,424	660,473,612,553
101	39,937,029,615	24,714,812,871	17,167,420,467	723,874,185,899
102	40,476,842,412	28,988,994,023	13,323,772,797	787,869,151,708
103	40,959,926,348	33,723,553,706	8,943,205,991	851,963,198,319
104	41,388,309,975	38,926,892,078	4,019,201,408	915,619,823,609
105	41,762,931,829	44,586,902,889	(1,434,713,916)	978,278,497,346
106	42,101,755,788	50,602,932,124	(7,295,201,309)	1,039,462,790,850
107	42,417,905,238	56,998,356,481	(13,572,399,793)	1,098,652,786,417
108	42,689,233,641	63,847,001,350	(20,366,371,739)	1,155,192,109,727
109	42,911,637,132	70,464,799,611	(26,973,903,754)	1,209,081,653,654
110	43,101,959,069	77,347,054,707	(33,889,319,309)	1,259,828,050,101
111	43,275,153,205	84,384,514,845	(40,983,606,954)	1,307,032,406,653
112	43,427,726,247	91,605,966,694	(48,290,281,675)	1,350,234,393,444
113	43,543,584,089	99,002,049,049	(55,816,880,863)	1,388,933,920,122
114	43,629,438,427	106,473,185,590	(63,453,220,452)	1,422,706,074,079
115	43,702,120,527	113,930,591,809	(71,089,451,579)	1,451,206,047,686
116	43,769,723,017	121,313,451,381	(78,654,006,238)	1,474,136,464,785
117	43,835,611,287	128,493,463,441	(86,010,568,015)	1,491,315,449,305
118	43,908,018,090	135,214,722,142	(92,885,616,798)	1,502,821,913,959
119	43,986,457,762	141,513,630,146	(99,317,327,452)	1,508,702,120,485
120	44,061,228,942	147,350,059,020	(105,274,571,260)	1,509,036,697,659
121	44,143,118,460	152,549,895,629	(110,565,702,288)	1,504,103,564,207
122	44,222,894,567	157,368,039,515	(115,464,268,642)	1,493,926,545,059
123	44,305,434,636	161,528,503,958	(119,679,568,653)	1,478,821,834,560
124	44,457,286,323	164,799,832,860	(122,900,976,276)	1,459,438,386,704
125	44,685,761,289	167,261,092,399	(125,202,454,726)	1,436,396,619,047
126	44,964,573,230	169,112,748,550	(126,819,493,964)	1,410,124,888,416
127	45,282,720,164	170,389,755,844	(127,800,023,363)	1,381,033,607,242
128	45,640,009,175	171,046,373,314	(128,096,934,512)	1,349,609,025,237
129	46,033,076,678	171,151,708,074	(127,785,311,408)	1,316,296,345,596
130	46,444,865,224	170,888,212,897	(127,072,136,133)	1,281,364,953,654
131	46,851,592,459	170,443,433,279	(126,176,854,377)	1,244,883,646,033
132	47,226,128,363	169,885,653,206	(125,199,128,766)	1,206,826,372,489
133	47,557,105,434	169,246,318,100	(124,183,649,924)	1,167,120,568,639
134	47,846,795,415	168,587,151,745	(123,191,834,665)	1,125,627,173,778
135	48,093,420,732	167,987,034,663	(122,307,179,639)	1,082,113,896,304
136	48,300,106,472	167,459,546,542	(121,540,387,942)	1,036,321,481,103
137	48,468,330,601	167,096,273,952	(120,984,616,035)	987,879,368,745
138	48,597,910,227	167,110,445,738	(120,860,625,244)	936,170,299,313

附件二十一 不同身分別收支表

教育—一次

9.1% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	54,639,032,032	4,376,560,447	53,936,614,945	53,936,614,945
90	13,862,185,464	5,080,011,470	9,577,733,722	67,289,911,714
91	14,226,215,755	5,979,548,184	9,036,758,122	81,036,963,655
92	14,580,265,869	6,980,481,639	8,380,218,127	95,089,769,238
93	14,924,910,900	8,102,221,908	7,588,651,154	109,334,704,238
94	15,261,903,397	9,163,138,937	6,851,812,016	123,839,945,551
95	15,593,041,824	10,299,542,153	6,030,625,506	138,539,367,245
96	15,915,325,256	11,482,553,352	5,151,752,479	153,388,875,432
97	16,225,919,826	12,884,902,669	4,033,487,256	168,159,583,968
98	16,521,201,173	14,373,126,627	2,810,007,465	182,740,762,310
99	16,767,015,780	15,709,085,351	1,691,102,645	197,223,718,317
100	16,958,869,491	17,313,460,197	236,807,871	211,266,186,470
101	17,128,603,382	19,101,670,316	(1,431,315,796)	224,623,503,726
102	17,280,957,148	20,709,326,482	(2,931,269,736)	237,415,879,251
103	17,419,656,002	22,427,527,431	(4,560,182,843)	249,474,807,956
104	17,546,289,464	23,909,516,322	(5,957,666,268)	260,980,378,246
105	17,663,676,143	25,557,787,244	(7,537,047,220)	271,711,957,503
106	17,774,385,296	26,808,892,203	(8,712,741,460)	282,019,053,068
107	17,880,489,496	28,354,235,626	(10,197,725,633)	291,562,661,150
108	17,973,803,605	30,093,526,265	(11,897,015,762)	300,075,031,669
109	18,049,735,233	32,122,582,589	(13,914,641,102)	307,165,642,783
110	18,106,969,505	34,038,925,531	(15,835,680,983)	312,831,556,795
111	18,152,744,395	35,513,033,849	(17,311,531,353)	317,418,234,418
112	18,188,773,592	37,173,811,456	(18,990,901,826)	320,646,609,001
113	18,205,983,644	39,197,968,159	(21,066,291,044)	322,025,580,588
114	18,203,509,410	40,880,847,057	(22,809,721,943)	321,757,649,286
115	18,187,162,492	42,364,004,255	(24,361,402,880)	319,919,281,856
116	18,157,831,223	43,767,143,410	(25,844,205,766)	316,469,425,820
117	18,117,004,926	44,862,000,576	(27,020,418,962)	311,601,866,665
118	18,067,575,871	45,798,072,573	(28,041,588,454)	305,372,408,878
119	18,013,116,500	46,264,295,690	(28,582,124,924)	298,166,352,575
120	17,957,670,316	46,554,521,997	(28,941,664,767)	290,096,332,488
121	17,903,476,678	46,539,817,488	(28,984,441,496)	281,418,634,267
122	17,852,055,530	46,487,651,227	(28,985,500,925)	272,132,437,740
123	17,806,299,058	45,618,836,305	(28,135,751,207)	263,045,957,175
124	17,773,727,024	44,299,892,408	(26,806,277,107)	254,652,897,071
125	17,758,708,666	42,868,962,281	(25,342,181,119)	247,136,418,747
126	17,756,324,605	42,221,365,369	(24,674,852,608)	239,761,115,451
127	17,760,727,145	41,586,844,024	(24,013,787,908)	232,530,605,625
128	17,773,866,419	40,979,042,752	(23,371,014,361)	225,436,733,658
129	17,794,775,284	40,465,497,402	(22,817,426,434)	218,399,878,580
130	17,824,800,123	39,742,186,899	(22,037,101,653)	211,650,768,427
131	17,861,857,554	39,574,027,763	(21,823,505,041)	204,642,817,176
132	17,899,589,145	39,566,910,704	(21,775,770,295)	197,192,044,083
133	17,937,402,958	39,620,109,906	(21,790,339,197)	189,205,147,972
134	17,974,754,046	39,703,797,528	(21,836,940,682)	180,612,567,648
135	18,011,257,072	39,802,733,216	(21,900,222,316)	171,355,225,067
136	18,046,557,547	39,924,118,644	(21,988,012,871)	161,362,077,950
137	18,080,212,567	40,062,718,261	(22,095,370,559)	150,562,052,848
138	18,111,928,889	40,221,552,176	(22,225,733,173)	138,875,663,374

附件二十一 不同身分別收支表

教育-月退

22.4% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	74,346,415,611	879,798,502	78,640,594,056	78,640,594,056
90	34,122,302,680	1,910,195,614	34,534,942,161	118,680,377,801
91	35,018,377,244	3,129,638,881	34,232,340,020	161,220,344,267
92	35,889,885,217	4,559,626,766	33,685,662,581	206,191,430,946
93	36,738,242,216	6,223,659,159	32,872,116,078	253,496,947,191
94	37,567,762,207	8,113,090,818	31,805,259,163	303,046,992,657
95	38,382,872,181	10,241,708,090	30,475,568,009	354,735,850,152
96	39,176,185,245	12,616,305,026	28,868,110,816	408,435,470,479
97	39,940,725,726	15,273,121,443	26,937,936,861	463,963,890,273
98	40,667,572,118	18,224,677,927	24,662,548,732	521,103,911,324
99	41,272,654,228	21,442,806,330	21,981,128,686	579,562,313,803
100	41,744,909,517	24,972,095,256	18,835,716,993	638,967,392,763
101	42,162,716,017	28,841,401,024	15,280,328,939	698,975,439,195
102	42,537,740,672	33,017,286,725	-11,362,035,564	759,265,755,503
103	42,879,153,236	37,516,816,476	7,072,997,242	819,487,355,630
104	43,190,866,373	42,322,813,369	2,435,168,456	879,286,638,980
105	43,479,818,199	47,467,837,229	(2,577,707,154)	938,258,996,555
106	43,752,333,035	52,888,955,874	(7,893,765,009)	996,043,361,306
107	44,013,512,605	58,643,338,556	(13,566,682,600)	1,052,199,713,997
108	44,243,208,875	64,769,013,770	(19,657,355,303)	1,106,196,338,674
109	44,430,117,496	70,438,013,253	(25,321,421,741)	1,158,308,660,640
110	44,571,001,859	76,358,085,434	(31,294,445,753)	1,208,095,821,131
111	44,683,678,510	82,409,472,456	(37,433,485,145)	1,255,229,043,466
112	44,772,365,766	88,595,794,310	(43,737,770,866)	1,299,357,305,642
113	44,814,728,971	94,946,733,065	(50,261,904,367)	1,340,050,412,670
114	44,808,638,547	101,393,779,324	(56,937,297,626)	1,376,916,643,932
115	44,768,399,981	107,873,578,586	(63,683,109,367)	1,409,617,699,640
116	44,696,199,934	114,352,931,757	(70,462,658,453)	1,437,828,280,162
117	44,595,704,433	120,731,437,620	(77,168,166,407)	1,461,308,093,366
118	44,474,032,914	126,960,741,563	(83,741,997,035)	1,479,857,662,866
119	44,339,979,077	132,981,731,426	(90,113,594,984)	1,493,334,104,282
120	44,203,496,162	138,678,466,447	(96,152,380,229)	1,501,715,111,353
121	44,070,096,439	143,899,972,902	(101,696,286,208)	1,505,138,882,940
122	43,943,521,305	148,702,899,751	(106,799,907,765)	1,503,698,696,981
123	43,830,889,990	153,018,157,238	(111,384,160,326)	1,497,573,445,443
124	43,750,712,675	156,811,914,188	(115,394,242,756)	1,487,009,343,868
125	43,713,744,407	160,032,074,616	(118,764,758,649)	1,472,335,239,290
126	43,707,875,951	162,862,646,774	(121,699,004,505)	1,453,699,701,535
127	43,718,712,972	165,241,854,242	(124,148,480,234)	1,431,310,200,409
128	43,751,055,800	167,138,498,380	(126,075,777,360)	1,405,426,137,078
129	43,802,523,775	168,519,357,613	(127,449,078,523)	1,376,356,888,150
130	43,876,431,073	169,375,120,335	(128,255,205,557)	1,344,446,664,763
131	43,967,649,363	169,881,902,237	(128,681,821,263)	1,309,876,110,033
132	44,060,527,125	170,044,280,091	(128,750,407,016)	1,272,817,030,720
133	44,153,607,281	169,822,047,098	(128,420,931,653)	1,233,493,291,217
134	44,245,548,421	169,299,871,206	(127,782,411,691)	1,192,055,409,911
135	44,335,402,023	168,532,681,293	(126,892,680,920)	1,148,606,607,685
136	44,422,295,501	167,553,950,332	(125,787,297,721)	1,103,221,772,502
137	44,505,138,626	166,433,532,848	(124,539,686,720)	1,055,907,609,857
138	44,583,209,573	165,211,531,675	(123,192,102,965)	1,006,629,039,583

附件二十一 不同身分別收支表

軍職—一次

13.2% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	17,972,403,752	5,396,127,811	13,648,674,004	13,648,674,004
90	7,796,687,927	6,040,463,174	2,094,152,390	16,698,233,575
91	7,738,385,701	6,577,781,666	1,475,962,439	19,343,072,363
92	7,686,604,763	7,014,816,761	968,484,217	21,665,571,645
93	7,641,792,318	7,366,788,399	556,452,607	23,738,614,268
94	7,602,766,130	7,662,700,766	208,600,453	25,608,917,720
95	7,569,937,784	7,897,018,199	(68,905,714)	27,332,636,247
96	7,545,236,403	8,076,236,721	(280,721,273)	28,965,199,511
97	7,526,820,217	8,280,193,989	(511,401,630)	30,481,361,846
98	7,513,541,009	8,440,667,914	(691,605,901)	31,923,451,274
99	7,506,340,827	8,587,739,651	(851,442,284)	33,306,650,580
100	7,504,005,982	8,736,861,636	(1,008,193,549)	34,629,922,572
101	7,505,905,094	8,858,286,202	(1,131,764,046)	35,922,253,106
102	7,512,510,126	8,958,537,633	(1,228,397,549)	37,208,413,274
103	7,523,591,326	9,048,416,961	(1,309,512,565)	38,503,489,638
104	7,539,471,306	9,092,331,099	(1,337,946,124)	39,860,787,789
105	7,560,411,162	9,147,557,720	(1,372,667,339)	41,278,375,595
106	7,581,868,770	9,352,053,956	(1,561,240,249)	42,606,621,638
107	7,601,832,161	9,470,701,442	(1,662,609,335)	43,926,475,818
108	7,621,640,098	9,649,565,808	(1,826,433,581)	45,174,895,544
109	7,640,197,640	9,782,540,717	(1,944,127,327)	46,393,010,905
110	7,656,500,864	10,014,934,346	(2,167,072,715)	47,473,448,953
111	7,670,002,472	10,129,243,807	(2,270,868,621)	48,525,721,759
112	7,680,100,147	10,414,391,428	(2,555,023,102)	49,367,499,180
113	7,682,587,655	10,713,109,401	(2,861,357,741)	49,961,866,381
114	7,677,894,274	10,995,229,544	(3,158,207,005)	50,300,990,022
115	7,667,565,089	11,191,939,694	(3,372,737,794)	50,449,321,530
116	7,653,532,683	11,347,398,335	(3,548,560,137)	50,432,213,900
117	7,634,979,200	11,590,695,079	(3,820,080,474)	50,142,388,399
118	7,611,595,913	11,746,044,210	(4,005,794,980)	49,646,560,607
119	7,591,119,813	11,473,391,569	(3,745,670,323)	49,376,149,526
120	7,575,337,111	11,531,612,886	(3,822,782,413)	49,009,697,580
121	7,559,088,914	11,489,837,239	(3,796,954,918)	48,643,421,492
122	7,543,705,691	11,527,467,044	(3,852,339,539)	48,196,121,457
123	7,521,604,039	12,048,927,825	(4,415,391,533)	47,154,458,426
124	7,495,809,099	11,781,458,539	(4,166,319,738)	46,288,950,778
125	7,478,426,693	11,478,302,410	(3,871,331,774)	45,657,845,558
126	7,461,873,660	11,652,451,486	(4,069,184,725)	44,784,710,022
127	7,449,938,454	10,942,075,211	(3,347,136,462)	44,572,503,262
128	7,448,550,547	10,939,507,490	(3,345,965,452)	44,346,613,038
129	7,446,473,365	10,926,367,541	(3,334,595,968)	44,116,279,982
130	7,444,515,407	10,905,370,539	(3,314,971,515)	43,889,448,066
131	7,443,235,930	10,880,898,757	(3,291,026,748)	43,670,682,683
132	7,442,553,936	10,857,835,557	(3,267,899,721)	43,459,730,750
133	7,442,359,366	10,837,911,892	(3,247,498,712)	43,254,413,191
134	7,442,564,403	10,819,285,641	(3,228,012,178)	43,054,209,937
135	7,443,116,828	10,805,487,725	(3,213,148,408)	42,854,856,225
136	7,443,898,548	10,797,404,787	(3,203,950,912)	42,650,745,249
137	7,444,839,007	10,791,253,731	(3,196,581,919)	42,439,715,497
138	7,445,880,284	10,788,413,221	(3,192,529,505)	42,217,966,077

附件二十一 不同身分別收支表

軍職-月退

22.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	23,212,196,066	607,631,968	24,208,510,396	24,208,510,396
90	12,994,479,879	1,341,561,872	12,516,371,079	38,419,477,203
91	12,897,309,502	2,174,572,196	11,550,726,197	52,659,566,804
92	12,811,007,938	3,104,520,015	10,496,438,020	66,842,174,501
93	12,736,320,531	4,123,369,184	9,362,616,718	80,883,743,434
94	12,671,276,884	5,245,301,490	8,132,484,215	94,678,089,689
95	12,616,562,974	6,456,859,272	6,820,695,216	108,126,251,184
96	12,575,394,005	7,740,732,435	5,448,595,693	121,143,684,460
97	12,544,700,362	9,115,578,127	3,993,602,054	133,617,344,426
98	12,522,568,348	10,574,645,403	2,460,649,873	145,431,208,409
99	12,510,568,045	12,042,889,092	929,046,467	156,540,439,465
100	12,506,676,637	13,496,390,217	(578,630,595)	166,919,639,633
101	12,509,841,823	14,932,622,216	(2,060,893,777)	176,543,120,631
102	12,520,850,209	16,347,936,414	(3,513,127,194)	185,388,011,881
103	12,539,318,877	17,738,723,333	(4,932,006,895)	193,433,165,817
104	12,565,785,509	19,097,144,509	(6,308,849,388)	200,664,638,036
105	12,600,685,270	20,423,155,721	(7,643,143,308)	207,068,019,391
106	12,636,447,950	21,741,884,332	(8,968,980,722)	212,593,800,026
107	12,669,720,268	23,035,477,965	(10,271,483,001)	217,203,883,026
108	12,702,733,497	24,312,141,937	(11,556,750,328)	220,851,404,510
109	12,733,662,734	25,016,489,930	(12,252,239,273)	224,058,763,553
110	12,760,834,774	25,646,816,582	(12,875,180,149)	226,867,696,853
111	12,783,337,453	26,207,676,860	(13,431,260,665)	229,317,174,968
112	12,800,166,911	26,731,095,734	(13,954,681,838)	231,414,695,377
113	12,804,312,759	27,226,345,656	(14,462,536,283)	233,151,187,770
114	12,796,490,457	27,674,954,437	(14,934,950,678)	234,536,820,236
115	12,779,275,149	28,073,552,090	(15,365,683,676)	235,588,713,976
116	12,755,887,805	28,430,945,678	(15,760,398,936)	236,319,525,018
117	12,724,965,333	28,743,704,179	(16,117,005,891)	236,744,885,879
118	12,685,993,188	29,001,897,164	(16,425,782,986)	236,891,244,905
119	12,651,866,354	29,195,161,301	(16,662,212,675)	236,811,419,373
120	12,625,561,852	29,403,900,806	(16,906,280,316)	236,481,938,413
121	12,598,481,523	29,613,767,229	(17,152,343,784)	235,883,330,317
122	12,572,842,818	29,843,374,889	(17,417,285,208)	234,977,878,231
123	12,536,006,732	30,175,053,227	(17,799,790,560)	233,626,539,147
124	12,493,015,165	30,492,603,264	(18,174,267,850)	231,806,129,038
125	12,464,044,488	30,793,704,769	(18,516,728,293)	229,515,829,777
126	12,436,456,100	31,129,480,009	(18,893,576,477)	226,688,361,385
127	12,416,564,090	31,375,128,586	(19,168,961,792)	223,387,584,890
128	12,414,250,911	31,635,397,660	(19,440,661,317)	219,584,054,515
129	12,410,788,942	31,856,516,177	(19,673,092,397)	215,281,845,934
130	12,407,525,678	32,020,493,189	(19,846,203,228)	210,505,371,921
131	12,405,393,217	32,149,737,193	(19,982,176,000)	205,258,571,956
132	12,404,256,560	32,214,866,718	(20,050,762,726)	199,575,909,267
133	12,403,932,277	32,215,466,974	(20,051,730,620)	193,494,492,296
134	12,404,274,005	32,156,328,767	(19,990,191,933)	187,048,914,823
135	12,405,194,714	32,055,292,941	(19,884,694,504)	180,257,644,357
136	12,406,497,580	31,921,944,461	(19,745,363,696)	173,130,315,766
137	12,408,065,012	31,741,491,431	(19,557,024,479)	165,692,413,390
138	12,409,800,474	31,531,259,201	(19,337,701,625)	157,953,180,702

附件二十一 不同身分別收支表

公務-合併

8.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	72,268,829,907	1,789,133,373	75,476,954,049	75,476,954,049
90	12,840,860,349	2,450,993,853	11,204,392,818	91,964,733,651
91	13,111,376,301	3,270,125,189	10,646,528,844	109,048,793,850
92	13,478,819,003	4,248,679,439	10,027,468,148	126,709,677,568
93	13,841,917,676	5,399,935,822	9,225,114,866	144,804,469,863
94	14,198,522,624	6,749,899,543	8,210,268,829	163,151,051,582
95	14,549,151,417	8,227,901,890	7,056,584,121	181,628,209,314
96	14,893,100,237	9,915,828,910	5,678,604,074	200,020,788,041
97	15,225,824,979	11,837,098,862	4,047,242,455	218,069,485,658
98	15,544,759,163	14,019,378,007	2,131,134,932	235,465,484,586
99	15,849,634,934	16,405,979,956	(11,368,245)	251,936,700,262
100	16,133,440,829	19,271,019,229	(2,671,315,606)	266,900,953,675
101	16,384,422,406	22,599,979,635	(5,846,268,737)	279,737,751,695
102	16,605,884,066	26,167,812,885	(9,299,900,172)	290,019,494,141
103	16,804,072,348	29,994,699,489	(13,046,400,995)	297,274,457,736
104	16,979,819,477	34,089,273,643	(17,093,812,005)	300,989,857,773
105	17,133,510,494	38,470,013,963	(21,460,835,640)	300,598,312,177
106	17,272,515,195	42,810,698,641	(25,802,139,755)	295,838,054,275
107	17,402,217,534	47,434,130,484	(30,445,873,337)	286,100,844,737
108	17,513,531,750	52,503,491,363	(35,570,554,794)	270,557,349,075
109	17,604,774,208	57,402,226,092	(40,540,215,970)	248,956,147,541
110	17,682,855,003	62,311,344,595	(45,534,701,184)	220,848,376,684
111	17,753,909,007	67,156,604,459	(50,470,649,174)	185,837,113,878
112	17,816,503,076	72,248,455,335	(55,670,725,022)	143,174,986,827
113	17,864,034,498	77,502,584,339	(61,054,779,702)	92,142,456,202
114	17,899,256,790	82,660,372,854	(66,352,349,774)	32,240,078,362
115	17,929,075,088	87,620,460,359	(71,451,198,607)	(36,954,314,759)
116	17,956,809,443	92,477,560,846	(76,445,746,658)	(115,986,863,451)
117	17,983,840,528	97,043,884,287	(81,140,265,092)	(205,246,208,984)
118	18,013,545,883	100,919,384,574	(85,117,329,031)	(304,730,772,645)
119	18,045,726,261	104,552,744,079	(88,841,272,323)	(414,903,199,053)
120	18,076,401,617	108,034,967,153	(92,410,489,248)	(536,356,912,235)
121	18,109,997,317	110,889,734,666	(95,327,536,327)	(669,229,432,418)
122	18,142,725,976	114,046,138,696	(98,557,526,377)	(814,633,019,064)
123	18,176,588,569	116,150,018,306	(100,697,563,395)	(972,354,893,793)
124	18,238,886,697	117,177,654,563	(101,693,899,607)	(1,142,113,635,966)
125	18,332,620,016	117,858,666,267	(102,298,048,940)	(1,324,359,639,423)
126	18,447,004,402	118,386,367,315	(102,721,515,855)	(1,519,786,330,038)
127	18,577,526,221	118,689,677,023	(102,895,603,510)	(1,729,066,976,651)
128	18,724,106,328	118,672,794,944	(102,721,299,838)	(1,952,822,964,854)
129	18,885,364,791	118,433,644,564	(102,301,374,206)	(2,191,821,946,600)
130	19,054,303,682	118,226,050,236	(101,905,872,350)	(2,447,155,355,211)
131	19,221,166,137	118,171,054,574	(101,670,441,567)	(2,720,126,671,643)
132	19,374,821,892	118,330,478,638	(101,670,939,443)	(3,012,206,478,101)
133	19,510,607,357	118,557,371,079	(101,760,348,362)	(3,324,821,279,930)
134	19,629,454,529	118,760,393,347	(101,843,189,755)	(3,659,401,959,281)
135	19,730,634,147	118,976,675,619	(101,958,651,686)	(4,017,518,748,116)
136	19,815,428,296	119,195,905,198	(102,094,694,786)	(4,400,839,755,271)
137	19,884,443,323	119,502,172,635	(102,337,654,206)	(4,811,236,192,346)
138	19,937,604,196	120,014,937,814	(102,811,180,499)	(5,250,833,906,309)

附件二十一 不同身分別收支表

教育-合併

8.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	53,009,098,052	1,928,827,086	54,724,540,664	54,724,540,664
90	12,186,536,671	2,861,140,370	10,080,007,626	68,635,266,136
91	12,506,563,301	3,984,611,672	9,260,308,370	82,700,043,136
92	12,817,816,149	5,285,883,228	8,247,303,152	96,736,349,307
93	13,120,800,791	6,787,227,984	7,018,493,629	110,526,387,388
94	13,417,057,931	8,428,105,254	5,638,152,122	123,901,386,627
95	13,708,168,636	10,259,058,309	4,055,688,009	136,630,171,700
96	13,991,494,730	12,276,179,524	2,272,320,521	148,466,604,240
97	14,264,544,902	14,556,655,811	205,541,192	159,064,807,729
98	14,524,132,899	17,069,212,537	(2,115,708,539)	168,083,635,731
99	14,740,233,653	19,722,690,036	(4,629,259,200)	175,220,231,032
100	14,908,896,256	22,674,504,738	(7,502,171,084)	179,983,476,120
101	15,058,112,863	25,919,481,811	(10,699,139,700)	181,883,179,749
102	15,192,050,240	29,324,898,652	(14,078,417,277)	180,536,585,054
103	15,313,983,299	32,990,029,762	(17,739,190,004)	175,434,956,003
104	15,425,309,419	36,798,824,255	(21,559,918,714)	166,155,484,209
105	15,528,506,500	40,894,822,233	(25,686,431,092)	152,099,937,012
106	15,625,833,227	45,064,936,773	(29,895,891,515)	132,851,041,088
107	15,719,111,644	49,556,607,677	(34,442,304,119)	107,708,309,845
108	15,801,146,027	54,366,367,519	(39,329,781,597)	75,918,109,938
109	15,867,899,106	58,943,384,054	(43,992,858,520)	37,239,519,113
110	15,918,214,950	63,662,337,463	(48,820,343,930)	(8,974,058,479)
111	15,958,456,611	68,340,540,874	(53,616,456,588)	(63,218,699,161)
112	15,990,130,631	73,169,199,454	(58,577,368,661)	(126,221,376,763)
113	16,005,260,347	78,222,103,593	(63,787,944,548)	(198,844,817,684)
114	16,003,085,195	83,239,899,644	(68,980,720,554)	(281,744,675,476)
115	15,988,714,279	88,220,706,286	(74,148,283,888)	(375,615,086,648)
116	15,962,928,548	93,177,195,253	(79,302,906,674)	(481,211,049,387)
117	15,927,037,298	97,970,606,507	(84,299,653,467)	(599,195,476,311)
118	15,883,583,184	102,611,940,866	(89,147,182,962)	(730,286,342,615)
119	15,835,706,813	106,966,500,705	(93,702,802,401)	(875,109,188,999)
120	15,786,962,915	111,041,283,112	(97,969,946,068)	(1,034,336,778,297)
121	15,739,320,157	114,691,926,278	(101,797,178,473)	(1,208,537,531,251)
122	15,694,114,752	118,038,325,194	(105,307,090,211)	(1,398,442,248,650)
123	15,653,889,282	120,798,360,958	(108,205,134,659)	(1,604,538,340,714)
124	15,625,254,527	123,058,307,654	(110,573,480,886)	(1,827,429,505,450)
125	15,612,051,574	124,883,140,915	(112,475,230,248)	(2,067,824,801,080)
126	15,609,955,697	126,670,262,353	(114,326,085,626)	(2,326,898,622,781)
127	15,613,826,062	128,145,351,176	(115,847,788,080)	(2,605,629,314,456)
128	15,625,377,071	129,290,661,692	(117,020,146,908)	(2,905,043,513,376)
129	15,643,758,491	130,103,199,549	(117,840,974,485)	(3,226,237,533,797)
130	15,670,153,955	130,485,240,304	(118,207,917,368)	(3,570,282,078,531)
131	15,702,731,915	130,789,539,895	(118,487,828,895)	(3,938,689,652,922)
132	15,735,902,545	130,901,069,275	(118,567,703,209)	(4,332,965,631,836)
133	15,769,145,458	130,761,465,940	(118,387,726,480)	(4,754,660,952,545)
134	15,801,981,579	130,421,049,102	(118,000,461,915)	(5,205,487,681,138)
135	15,834,072,151	129,913,696,870	(117,441,315,772)	(5,687,313,134,590)
136	15,865,105,536	129,265,000,826	(116,737,093,645)	(6,202,162,147,656)
137	15,894,692,366	128,522,288,472	(115,937,168,104)	(6,752,250,666,096)
138	15,922,574,847	127,714,537,825	(115,071,790,084)	(7,339,980,002,807)

附件二十一 不同身分別收支表

軍職-合併

8.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	14,876,162,839	607,631,968	15,288,954,843	15,288,954,843
90	4,725,265,410	1,341,561,872	3,668,311,598	20,027,493,280
91	4,689,930,728	2,174,572,196	2,768,830,909	24,198,248,719
92	4,658,548,341	3,104,520,015	1,773,306,251	27,665,432,380
93	4,631,389,284	4,123,369,184	690,340,284	30,292,352,931
94	4,607,737,049	5,245,301,490	(495,503,408)	31,917,314,228
95	4,587,841,081	6,456,859,272	(1,770,037,209)	32,381,489,015
96	4,572,870,547	7,740,732,435	(3,114,104,406)	31,534,088,840
97	4,561,709,223	9,115,578,127	(4,548,198,466)	29,193,276,593
98	4,553,661,217	10,574,645,403	(6,066,080,757)	25,170,725,198
99	4,549,297,471	12,042,889,092	(7,589,513,047)	19,343,162,915
100	4,547,882,413	13,496,390,217	(9,094,540,413)	11,602,643,906
101	4,549,033,390	14,932,622,216	(10,578,958,800)	1,835,870,179
102	4,553,036,440	16,347,936,414	(12,038,687,927)	(10,074,306,836)
103	4,559,752,319	17,738,723,333	(13,470,143,112)	(24,249,651,426)
104	4,569,376,549	19,097,144,509	(14,865,006,976)	(40,812,134,002)
105	4,582,067,371	20,423,155,721	(16,223,064,460)	(59,892,047,842)
106	4,595,071,982	21,741,884,332	(17,573,253,008)	(81,657,744,200)
107	4,607,171,006	23,035,477,965	(18,898,410,711)	(106,272,197,004)
108	4,619,175,817	24,312,141,937	(20,206,157,045)	(133,917,407,840)
109	4,630,422,812	25,016,489,930	(20,922,705,989)	(164,214,332,378)
110	4,640,303,554	25,646,816,582	(21,564,148,554)	(197,273,484,198)
111	4,648,486,347	26,207,676,860	(22,135,551,349)	(233,218,179,441)
112	4,654,606,150	26,731,095,734	(22,670,431,853)	(272,213,883,855)
113	4,656,113,730	27,226,345,656	(23,181,109,244)	(314,449,964,968)
114	4,653,269,257	27,674,954,437	(23,648,197,362)	(360,109,659,878)
115	4,647,009,145	28,073,552,090	(24,067,208,300)	(409,384,544,370)
116	4,638,504,656	28,430,945,678	(24,445,998,905)	(462,487,461,381)
117	4,627,260,121	28,743,704,179	(24,781,550,467)	(519,643,134,144)
118	4,613,088,432	29,001,897,164	(25,063,791,075)	(581,081,944,609)
119	4,600,678,674	29,195,161,301	(25,276,983,493)	(647,034,664,225)
120	4,591,113,401	29,403,900,806	(25,503,140,159)	(717,830,230,880)
121	4,581,266,008	29,613,767,229	(25,730,764,385)	(793,809,111,426)
122	4,571,942,843	29,843,374,889	(25,978,248,182)	(875,353,997,407)
123	4,558,547,903	30,175,053,227	(26,335,671,508)	(962,964,448,734)
124	4,542,914,606	30,492,603,264	(26,680,875,448)	(1,057,052,835,594)
125	4,532,379,814	30,793,704,769	(27,003,609,495)	(1,158,050,143,580)
126	4,522,347,673	31,129,480,009	(27,361,672,494)	(1,266,475,326,125)
127	4,515,114,215	31,375,128,586	(27,623,513,159)	(1,382,752,112,112)
128	4,514,273,059	31,635,397,660	(27,893,637,619)	(1,507,438,397,580)
129	4,513,014,161	31,856,516,177	(28,123,711,413)	(1,641,082,796,823)
130	4,511,827,519	32,020,493,189	(28,294,600,258)	(1,784,253,192,859)
131	4,511,052,079	32,149,737,193	(28,429,121,017)	(1,937,580,037,376)
132	4,510,638,749	32,214,866,718	(28,496,933,784)	(2,101,707,573,777)
133	4,510,520,828	32,215,466,974	(28,497,680,870)	(2,277,324,784,811)
134	4,510,645,093	32,156,328,767	(28,436,374,870)	(2,465,173,894,618)
135	4,510,979,896	32,055,292,941	(28,331,504,359)	(2,666,067,571,600)
136	4,511,453,666	31,921,944,461	(28,193,060,685)	(2,880,885,362,297)
137	4,512,023,641	31,741,491,431	(28,005,788,746)	(3,110,553,126,404)
138	4,512,654,718	31,531,259,201	(27,787,647,585)	(3,356,079,492,837)

附件二十一 不同身分別收支表

公務—一次

8.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	72,268,829,907	3,472,548,739	73,735,615,655	73,735,615,655
90	12,840,860,349	3,972,842,055	9,630,180,797	88,527,289,548
91	13,111,376,301	4,655,990,268	9,212,978,858	103,937,178,675
92	13,478,819,003	5,488,244,023	8,745,252,572	119,958,033,754
93	13,841,917,676	6,461,026,029	8,127,514,621	136,482,610,738
94	14,198,522,624	7,592,117,352	7,339,071,953	153,375,465,443
95	14,549,151,417	8,706,576,943	6,561,438,796	170,673,186,820
96	14,893,100,237	9,967,043,340	5,625,627,455	188,245,937,353
97	15,225,824,979	11,387,256,812	4,512,562,690	205,935,715,658
98	15,544,759,163	12,987,663,638	3,198,348,573	223,549,564,328
99	15,849,634,934	14,616,512,050	1,839,671,751	241,037,705,581
100	16,133,440,829	16,811,294,090	(126,956,138)	257,783,388,834
101	16,384,422,406	19,427,729,780	(2,564,867,972)	273,263,358,081
102	16,605,884,066	21,936,041,178	(4,922,521,481)	287,469,271,665
103	16,804,072,348	24,401,418,164	(7,260,665,804)	300,331,454,878
104	16,979,819,477	26,832,845,989	(9,587,704,875)	311,766,951,844
105	17,133,510,494	29,294,680,574	(11,969,796,982)	321,620,841,491
106	17,272,515,195	31,122,348,418	(13,711,616,271)	330,422,684,124
107	17,402,217,534	33,087,791,487	(15,605,904,887)	337,946,367,126
108	17,513,531,750	35,488,226,384	(17,969,827,841)	343,632,784,984
109	17,604,774,208	37,808,365,815	(20,272,169,300)	347,414,910,632
110	17,682,855,003	39,757,779,429	(22,205,111,971)	349,528,842,406
111	17,753,909,007	41,314,738,881	(23,739,615,567)	350,256,245,807
112	17,816,503,076	43,212,188,298	(25,635,376,852)	349,138,806,162
113	17,864,034,498	45,253,387,274	(27,695,950,869)	345,882,571,724
114	17,899,256,790	46,941,153,749	(29,404,102,233)	340,690,249,513
115	17,929,075,088	48,155,263,184	(30,628,081,220)	333,910,485,759
116	17,956,809,443	49,223,725,043	(31,703,631,001)	325,580,588,761
117	17,983,840,528	49,869,515,555	(32,342,718,640)	316,028,511,335
118	18,013,545,883	49,476,378,222	(31,904,269,490)	306,246,237,638
119	18,045,726,261	49,111,414,980	(31,492,315,573)	296,191,158,700
120	18,076,401,617	49,062,329,353	(31,408,718,374)	285,515,821,435
121	18,109,997,317	48,399,493,221	(30,687,127,950)	274,814,800,986
122	18,142,725,976	49,063,287,467	(31,338,742,391)	262,713,094,664
123	18,176,588,569	48,082,289,829	(30,287,757,570)	250,815,253,721
124	18,238,886,697	45,744,387,118	(27,802,753,204)	240,569,568,277
125	18,332,620,016	43,755,027,069	(25,644,648,517)	231,764,789,539
126	18,447,004,402	42,296,795,463	(24,013,850,722)	223,974,474,085
127	18,577,526,221	41,139,558,791	(22,677,137,454)	216,975,549,818
128	18,724,106,328	40,112,427,390	(21,457,823,756)	210,706,014,549
129	18,885,364,791	39,356,549,299	(20,503,390,824)	204,952,044,743
130	19,054,303,682	39,232,806,243	(20,194,625,399)	199,104,062,476
131	19,221,166,137	39,762,486,515	(20,563,988,106)	192,477,358,744
132	19,374,821,892	40,997,716,785	(21,677,308,573)	184,273,465,282
133	19,510,607,357	42,523,950,547	(23,110,766,606)	174,061,841,246
134	19,629,454,529	44,020,255,750	(24,531,390,269)	161,714,779,865
135	19,730,634,147	45,461,137,053	(25,913,587,287)	147,121,227,168
136	19,815,428,296	46,800,443,182	(27,208,246,580)	130,211,466,490
137	19,884,443,323	48,111,020,658	(28,490,072,383)	110,836,196,761
138	19,937,604,196	49,371,675,927	(29,737,222,200)	88,857,508,335

附件二十一 不同身分別收支表

公務一月退

8.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	72,268,829,907	666,856,462	76,637,846,312	76,637,846,312
90	12,840,860,349	1,436,428,385	12,253,867,499	94,256,363,053
91	13,111,376,301	2,346,215,135	11,602,228,834	112,456,537,301
92	13,478,819,003	3,422,303,050	10,882,278,532	131,210,773,443
93	13,841,917,676	4,692,542,351	9,956,848,362	150,352,375,946
94	14,198,522,624	6,188,421,004	8,791,066,746	169,668,109,009
95	14,549,151,417	7,908,785,188	7,386,681,004	188,931,557,643
96	14,893,100,237	9,881,685,956	5,713,921,820	207,870,688,499
97	15,225,824,979	12,136,993,563	3,737,028,964	226,158,665,658
98	15,544,759,163	14,707,187,586	1,419,659,171	243,409,431,425
99	15,849,634,934	17,598,958,561	(1,245,394,909)	259,202,696,716
100	16,133,440,829	20,910,835,988	(4,367,555,251)	272,979,330,235
101	16,384,422,406	24,714,812,871	(8,033,869,247)	284,054,014,104
102	16,605,884,066	28,988,994,023	(12,218,152,633)	291,719,642,459
103	16,804,072,348	33,723,553,706	(16,903,557,789)	295,236,459,642
104	16,979,819,477	38,926,892,078	(22,097,883,425)	293,805,128,392
105	17,133,510,494	44,586,902,889	(27,788,194,744)	286,583,292,635
106	17,272,515,195	50,602,932,124	(33,862,488,744)	272,781,634,376
107	17,402,217,534	56,998,356,481	(40,339,185,637)	251,537,163,145
108	17,513,531,750	63,847,001,350	(47,304,372,762)	221,840,391,803
109	17,604,774,208	70,464,799,611	(54,052,247,083)	183,316,972,146
110	17,682,855,003	77,347,054,707	(61,087,760,660)	135,061,399,536
111	17,753,909,007	84,384,514,845	(68,291,338,246)	76,224,359,258
112	17,816,503,076	91,605,966,694	(75,694,290,469)	5,865,773,937
113	17,864,034,498	99,002,049,049	(83,293,998,925)	(77,017,620,812)
114	17,899,256,790	106,473,185,590	(90,984,514,802)	(173,393,369,071)
115	17,929,075,088	113,930,591,809	(98,666,610,198)	(284,197,515,105)
116	17,956,809,443	121,313,451,381	(106,273,823,763)	(410,365,164,925)
117	17,983,840,528	128,493,463,441	(113,671,962,727)	(552,762,689,197)
118	18,013,545,883	135,214,722,142	(120,592,702,059)	(712,048,779,500)
119	18,045,726,261	141,513,630,146	(127,073,910,157)	(888,966,104,222)
120	18,076,401,617	147,350,059,020	(133,078,336,497)	(1,084,272,068,014)
121	18,109,997,317	152,549,895,629	(138,421,141,911)	(1,298,592,254,687)
122	18,142,725,976	157,368,039,515	(143,370,049,035)	(1,532,863,761,549)
123	18,176,588,569	161,528,503,958	(147,637,433,945)	(1,787,801,658,803)
124	18,238,886,697	164,799,832,860	(150,954,663,876)	(2,063,902,438,795)
125	18,332,620,016	167,261,092,399	(153,400,315,888)	(2,361,775,925,398)
126	18,447,004,402	169,112,748,550	(155,193,292,611)	(2,682,293,532,787)
127	18,577,526,221	170,389,755,844	(156,374,580,881)	(3,026,428,660,963)
128	18,724,106,328	171,046,373,314	(156,896,950,558)	(3,395,175,617,789)
129	18,885,364,791	171,151,708,074	(156,833,363,127)	(3,789,671,274,161)
130	19,054,303,682	170,888,212,897	(156,380,036,983)	(4,211,328,300,336)
131	19,221,166,137	170,443,433,279	(155,741,410,542)	(4,661,862,691,901)
132	19,374,821,892	169,885,653,206	(155,000,026,689)	(5,143,193,107,024)
133	19,510,607,357	169,246,318,100	(154,193,402,866)	(5,657,410,027,381)
134	19,629,454,529	168,587,151,745	(153,384,389,413)	(6,206,813,118,711)
135	19,730,634,147	167,987,034,663	(152,655,361,285)	(6,793,945,398,306)
136	19,815,428,296	167,459,546,542	(152,018,993,590)	(7,421,540,569,778)
137	19,884,443,323	167,096,273,952	(151,569,375,422)	(8,092,617,785,084)
138	19,937,604,196	167,110,445,738	(151,527,152,698)	(8,810,628,182,738)

附件二十一 不同身分別收支表

教育—一次

8.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	53,009,098,052	4,376,560,447	52,192,585,587	52,192,585,587
90	12,186,536,671	5,080,011,470	7,784,789,514	63,630,856,092
91	12,506,563,301	5,979,548,184	7,196,729,996	75,281,746,014
92	12,817,816,149	6,980,481,639	6,494,396,926	87,045,865,161
93	13,120,800,791	8,102,221,908	5,658,253,337	98,797,329,060
94	13,417,057,931	9,163,138,937	4,877,827,368	110,590,969,462
95	13,708,168,636	10,299,542,153	4,013,811,195	122,346,148,519
96	13,991,494,730	11,482,553,352	3,093,253,817	134,003,632,733
97	14,264,544,902	12,884,902,669	1,934,816,087	145,318,703,111
98	14,524,132,899	14,373,126,627	673,144,412	156,164,156,741
99	14,740,233,653	15,709,085,351	(477,554,231)	166,618,093,481
100	14,908,896,256	17,313,460,197	(1,956,663,491)	176,324,696,534
101	15,058,112,863	19,101,670,316	(3,646,740,651)	185,020,684,640
102	15,192,050,240	20,709,326,482	(5,166,400,127)	192,805,732,438
103	15,313,983,299	22,427,527,431	(6,813,252,635)	199,488,881,073
104	15,425,309,419	23,909,516,322	(8,227,114,916)	205,225,987,832
105	15,528,506,500	25,557,787,244	(9,821,678,739)	209,770,128,242
106	15,625,833,227	26,808,892,203	(11,011,692,174)	213,442,345,045
107	15,719,111,644	28,354,235,626	(12,510,399,933)	215,872,909,265
108	15,801,146,027	30,093,526,265	(14,221,759,371)	216,762,253,542
109	15,867,899,106	32,122,582,589	(16,249,205,758)	215,686,405,532
110	15,918,214,950	34,038,925,531	(18,177,648,357)	212,606,805,562
111	15,958,456,611	35,513,033,849	(19,659,419,282)	207,829,862,670
112	15,990,130,631	37,173,811,456	(21,343,449,795)	201,034,503,261
113	16,005,260,347	39,197,968,159	(23,421,064,972)	191,685,853,517
114	16,003,085,195	40,880,847,057	(25,164,175,852)	179,939,687,411
115	15,988,714,279	42,364,004,255	(26,713,742,468)	165,821,723,061
116	15,962,928,548	43,767,143,410	(28,192,751,629)	149,236,492,047
117	15,927,037,298	44,862,000,576	(29,363,684,325)	130,319,362,166
118	15,883,583,184	45,798,072,573	(30,378,460,629)	109,063,256,888
119	15,835,706,813	46,264,295,690	(30,911,953,289)	85,785,731,581
120	15,786,962,915	46,554,521,997	(31,264,321,686)	60,526,411,106
121	15,739,320,157	46,539,817,488	(31,300,088,974)	33,463,170,910
122	15,694,114,752	46,487,651,227	(31,294,497,558)	4,511,095,316
123	15,653,889,282	45,618,836,305	(30,438,829,668)	(25,611,957,680)
124	15,625,254,527	44,299,892,408	(29,105,142,679)	(56,509,937,397)
125	15,612,051,574	42,868,962,281	(27,639,104,207)	(88,104,737,221)
126	15,609,955,697	42,221,365,369	(26,971,467,340)	(121,243,536,167)
127	15,613,826,062	41,586,844,024	(26,310,972,067)	(156,041,555,765)
128	15,625,377,071	40,979,042,752	(25,669,897,962)	(192,634,362,631)
129	15,643,758,491	40,465,497,402	(25,119,014,402)	(231,237,782,418)
130	15,670,153,955	39,742,186,899	(24,342,573,054)	(271,767,000,241)
131	15,702,731,915	39,574,027,763	(24,133,769,474)	(314,924,459,732)
132	15,735,902,545	39,566,910,704	(24,090,914,957)	(361,060,086,870)
133	15,769,145,458	39,620,109,906	(24,110,374,723)	(410,444,667,673)
134	15,801,981,579	39,703,797,528	(24,161,807,222)	(463,337,601,633)
135	15,834,072,151	39,802,733,216	(24,229,810,181)	(520,001,043,928)
136	15,865,105,536	39,924,118,644	(24,322,166,523)	(580,723,283,526)
137	15,894,692,366	40,062,718,261	(24,433,877,173)	(645,807,790,546)
138	15,922,574,847	40,221,552,176	(24,568,341,998)	(715,582,677,882)

附件二十一 不同身分別收支表

教育-月退

8.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	53,009,098,052	879,798,502	55,809,664,268	55,809,664,268
90	12,186,536,671	1,910,195,614	11,063,672,531	70,780,013,298
91	12,506,563,301	3,129,638,881	10,144,699,101	85,879,313,330
92	12,817,816,149	4,559,626,766	8,998,548,678	100,889,413,941
93	13,120,800,791	6,223,659,159	7,601,453,754	115,553,126,671
94	13,417,057,931	8,113,090,818	5,964,005,588	129,605,851,127
95	13,708,168,636	10,241,708,090	4,073,635,215	142,751,895,921
96	13,991,494,730	12,616,305,026	1,920,491,966	154,665,020,601
97	14,264,544,902	15,273,121,443	(535,576,621)	164,955,995,422
98	14,524,132,899	18,224,677,927	(3,310,931,232)	173,191,983,870
99	14,740,233,653	21,442,806,330	(6,408,561,330)	178,906,861,411
100	14,908,896,256	24,972,095,256	(9,878,817,196)	181,551,524,514
101	15,058,112,863	28,841,401,024	(13,721,596,435)	180,538,534,795
102	15,192,050,240	33,017,286,725	(17,897,853,199)	175,278,379,032
103	15,313,983,299	37,516,816,476	(22,421,734,591)	165,126,130,973
104	15,425,309,419	42,322,813,369	(27,273,977,485)	149,410,982,657
105	15,528,506,500	47,467,837,229	(32,485,610,672)	127,384,140,771
106	15,625,833,227	52,888,955,874	(37,989,119,804)	98,311,910,821
107	15,719,111,644	58,643,338,556	(43,841,691,627)	61,352,052,951
108	15,801,146,027	64,769,013,770	(50,090,362,551)	15,556,334,107
109	15,867,899,106	70,438,013,253	(55,882,995,418)	(39,237,717,924)
110	15,918,214,950	76,358,085,434	(61,952,927,747)	(103,937,285,925)
111	15,958,456,611	82,409,472,456	(68,169,472,577)	(179,382,368,517)
112	15,990,130,631	88,595,794,310	(74,534,762,460)	(266,473,896,773)
113	16,005,260,347	94,946,733,065	(81,088,035,795)	(366,215,105,342)
114	16,003,085,195	101,393,779,324	(87,759,239,712)	(479,609,402,428)
115	15,988,714,279	107,873,578,586	(94,477,373,068)	(607,659,433,666)
116	15,962,928,548	114,352,931,757	(101,207,258,836)	(751,402,852,859)
117	15,927,037,298	120,731,437,620	(107,843,640,243)	(911,844,692,801)
118	15,883,583,184	126,960,741,563	(114,333,778,247)	(1,090,007,599,545)
119	15,835,706,813	132,981,731,426	(120,613,166,306)	(1,286,921,297,819)
120	15,786,962,915	138,678,466,447	(126,558,070,803)	(1,503,563,859,470)
121	15,739,320,157	143,899,972,902	(132,010,216,830)	(1,740,823,546,462)
122	15,694,114,752	148,702,899,751	(137,026,772,777)	(1,999,707,967,492)
123	15,653,889,282	153,018,157,238	(141,533,551,083)	(2,281,221,076,299)
124	15,625,254,527	156,811,914,188	(145,488,482,975)	(2,586,395,034,615)
125	15,612,051,574	160,032,074,616	(148,833,569,981)	(2,916,276,257,019)
126	15,609,955,697	162,862,646,774	(151,763,779,177)	(3,272,179,374,187)
127	15,613,826,062	165,241,854,242	(154,220,709,228)	(3,655,452,639,609)
128	15,625,377,071	167,138,498,380	(156,170,253,600)	(4,067,504,577,981)
129	15,643,758,491	168,519,357,613	(157,578,957,377)	(4,509,808,855,817)
130	15,670,153,955	169,375,120,335	(158,435,922,074)	(4,983,931,397,798)
131	15,702,731,915	169,881,902,237	(158,925,282,932)	(5,491,731,878,576)
132	15,735,902,545	170,044,280,091	(159,057,755,317)	(6,035,210,865,393)
133	15,769,145,458	169,822,047,098	(158,792,305,805)	(6,616,467,931,775)
134	15,801,981,579	169,299,871,206	(158,217,028,212)	(7,237,837,715,211)
135	15,834,072,151	168,532,681,293	(157,389,103,883)	(7,901,875,459,159)
136	15,865,105,536	167,553,950,332	(156,343,490,983)	(8,611,350,232,283)
137	15,894,692,366	166,433,532,848	(155,152,864,218)	(9,369,297,612,761)
138	15,922,574,847	165,211,531,675	(153,858,982,120)	(10,179,007,427,775)

附件二十一 不同身分別收支表

軍職—一次

8.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	14,876,162,839	5,396,127,811	10,335,696,227	10,335,696,227
90	4,725,265,410	6,040,463,174	(1,192,269,703)	9,866,925,261
91	4,689,930,728	6,577,781,666	(1,785,884,383)	8,771,725,646
92	4,658,548,341	7,014,816,761	(2,271,536,155)	7,114,210,286
93	4,631,389,284	7,366,788,399	(2,664,678,640)	4,947,526,367
94	4,607,737,049	7,662,700,766	(2,996,080,664)	2,297,772,548
95	4,587,841,081	7,897,018,199	(3,259,749,186)	(801,132,559)
96	4,572,870,547	8,076,236,721	(3,461,152,739)	(4,318,364,577)
97	4,561,709,223	8,280,193,989	(3,684,070,394)	(8,304,720,492)
98	4,553,661,217	8,440,667,914	(3,858,677,278)	(12,744,728,204)
99	4,549,297,471	8,587,739,651	(4,015,478,675)	(17,652,337,853)
100	4,547,882,413	8,736,861,636	(4,171,245,767)	(23,059,247,270)
101	4,549,033,390	8,858,286,202	(4,295,616,769)	(28,969,011,348)
102	4,553,036,440	8,958,537,633	(4,395,034,393)	(35,391,876,535)
103	4,559,752,319	9,048,416,961	(4,480,820,302)	(42,350,128,195)
104	4,569,376,549	9,092,331,099	(4,515,947,514)	(49,830,584,682)
105	4,582,067,371	9,147,557,720	(4,559,495,195)	(57,878,220,805)
106	4,595,071,982	9,352,053,956	(4,757,112,812)	(66,686,809,074)
107	4,607,171,006	9,470,701,442	(4,866,896,770)	(76,221,782,479)
108	4,619,175,817	9,649,565,808	(5,039,070,362)	(86,596,377,615)
109	4,630,422,812	9,782,540,717	(5,164,586,392)	(97,822,710,441)
110	4,640,303,554	10,014,934,346	(5,394,403,837)	(110,064,704,008)
111	4,648,486,347	10,129,243,807	(5,503,890,875)	(123,273,124,164)
112	4,654,606,150	10,414,391,428	(5,792,301,679)	(137,694,544,535)
113	4,656,113,730	10,713,109,401	(6,099,684,841)	(153,432,847,493)
114	4,653,269,257	10,995,229,544	(6,394,555,773)	(170,567,702,591)
115	4,647,009,145	11,191,939,694	(6,604,732,655)	(189,112,174,427)
116	4,638,504,656	11,347,398,335	(6,774,640,126)	(209,124,666,763)
117	4,627,260,121	11,590,695,079	(7,038,339,888)	(230,801,733,324)
118	4,613,088,432	11,746,044,210	(7,214,197,985)	(254,172,052,641)
119	4,600,678,674	11,473,391,569	(6,945,442,341)	(278,909,538,667)
120	4,591,113,401	11,531,612,886	(7,015,901,783)	(305,449,108,157)
121	4,581,266,008	11,489,837,239	(6,983,225,427)	(333,813,771,155)
122	4,571,942,843	11,527,467,044	(7,032,125,786)	(364,212,860,923)
123	4,558,547,903	12,048,927,825	(7,585,861,599)	(397,293,622,787)
124	4,542,914,606	11,781,458,539	(7,325,916,847)	(432,430,093,228)
125	4,532,379,814	11,478,302,410	(7,023,601,935)	(469,723,801,689)
126	4,522,347,673	11,652,451,486	(7,214,477,531)	(509,818,945,338)
127	4,515,114,215	10,942,075,211	(6,487,398,399)	(551,993,669,911)
128	4,514,273,059	10,939,507,490	(6,485,642,364)	(597,118,869,169)
129	4,513,014,161	10,926,367,541	(6,473,397,317)	(645,390,587,327)
130	4,511,827,519	10,905,370,539	(6,452,947,555)	(697,020,875,995)
131	4,511,052,079	10,880,898,757	(6,428,463,468)	(752,240,800,783)
132	4,510,638,749	10,857,835,557	(6,405,048,971)	(811,302,705,809)
133	4,510,520,828	10,837,911,892	(6,384,565,947)	(874,478,461,163)
134	4,510,645,093	10,819,285,641	(6,365,165,840)	(942,057,119,284)
135	4,510,979,896	10,805,487,725	(6,350,534,925)	(1,014,351,652,559)
136	4,511,453,666	10,797,404,787	(6,341,666,936)	(1,091,697,935,175)
137	4,512,023,641	10,791,253,731	(6,334,694,361)	(1,174,451,484,998)
138	4,512,654,718	10,788,413,221	(6,331,080,862)	(1,262,994,169,810)

附件二十一 不同身分別收支表

軍職-月退

8.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	14,876,162,839	607,631,968	15,288,954,843	15,288,954,843
90	4,725,265,410	1,341,561,872	3,668,311,598	20,027,493,280
91	4,689,930,728	2,174,572,196	2,768,830,909	24,198,248,719
92	4,658,548,341	3,104,520,015	1,773,306,251	27,665,432,380
93	4,631,389,284	4,123,369,184	690,340,284	30,292,352,931
94	4,607,737,049	5,245,301,490	(495,503,408)	31,917,314,228
95	4,587,841,081	6,456,859,272	(1,770,037,209)	32,381,489,015
96	4,572,870,547	7,740,732,435	(3,114,104,406)	31,534,088,840
97	4,561,709,223	9,115,578,127	(4,548,198,466)	29,193,276,593
98	4,553,661,217	10,574,645,403	(6,066,080,757)	25,170,725,198
99	4,549,297,471	12,042,889,092	(7,589,513,047)	19,343,162,915
100	4,547,882,413	13,496,390,217	(9,094,540,413)	11,602,643,906
101	4,549,033,390	14,932,622,216	(10,578,958,800)	1,835,870,179
102	4,553,036,440	16,347,936,414	(12,038,687,927)	(10,074,306,836)
103	4,559,752,319	17,738,723,333	(13,470,143,112)	(24,249,651,426)
104	4,569,376,549	19,097,144,509	(14,865,006,976)	(40,812,134,002)
105	4,582,067,371	20,423,155,721	(16,223,064,460)	(59,892,047,842)
106	4,595,071,982	21,741,884,332	(17,573,253,008)	(81,657,744,200)
107	4,607,171,006	23,035,477,965	(18,898,410,711)	(106,272,197,004)
108	4,619,175,817	24,312,141,937	(20,206,157,045)	(133,917,407,840)
109	4,630,422,812	25,016,489,930	(20,922,705,989)	(164,214,332,378)
110	4,640,303,554	25,646,816,582	(21,564,148,554)	(197,273,484,198)
111	4,648,486,347	26,207,676,860	(22,135,551,349)	(233,218,179,441)
112	4,654,606,150	26,731,095,734	(22,670,431,853)	(272,213,883,855)
113	4,656,113,730	27,226,345,656	(23,181,109,244)	(314,449,964,968)
114	4,653,269,257	27,674,954,437	(23,648,197,362)	(360,109,659,878)
115	4,647,009,145	28,073,552,090	(24,067,208,300)	(409,384,544,370)
116	4,638,504,656	28,430,945,678	(24,445,998,905)	(462,487,461,381)
117	4,627,260,121	28,743,704,179	(24,781,550,467)	(519,643,134,144)
118	4,613,088,432	29,001,897,164	(25,063,791,075)	(581,081,944,609)
119	4,600,678,674	29,195,161,301	(25,276,983,493)	(647,034,664,225)
120	4,591,113,401	29,403,900,806	(25,503,140,159)	(717,830,230,880)
121	4,581,266,008	29,613,767,229	(25,730,764,385)	(793,809,111,426)
122	4,571,942,843	29,843,374,889	(25,978,248,182)	(875,353,997,407)
123	4,558,547,903	30,175,053,227	(26,335,671,508)	(962,964,448,734)
124	4,542,914,606	30,492,603,264	(26,680,875,448)	(1,057,052,835,594)
125	4,532,379,814	30,793,704,769	(27,003,609,495)	(1,158,050,143,580)
126	4,522,347,673	31,129,480,009	(27,361,672,494)	(1,266,475,326,125)
127	4,515,114,215	31,375,128,586	(27,623,513,159)	(1,382,752,112,112)
128	4,514,273,059	31,635,397,660	(27,893,637,619)	(1,507,438,397,580)
129	4,513,014,161	31,856,516,177	(28,123,711,413)	(1,641,082,796,823)
130	4,511,827,519	32,020,493,189	(28,294,600,258)	(1,784,253,192,859)
131	4,511,052,079	32,149,737,193	(28,429,121,017)	(1,937,580,037,376)
132	4,510,638,749	32,214,866,718	(28,496,933,784)	(2,101,707,573,777)
133	4,510,520,828	32,215,466,974	(28,497,680,870)	(2,277,324,784,811)
134	4,510,645,093	32,156,328,767	(28,436,374,870)	(2,465,173,894,618)
135	4,510,979,896	32,055,292,941	(28,331,504,359)	(2,666,067,571,600)
136	4,511,453,666	31,921,944,461	(28,193,060,685)	(2,880,885,362,297)
137	4,512,023,641	31,741,491,431	(28,005,788,746)	(3,110,553,126,404)
138	4,512,654,718	31,531,259,201	(27,787,647,585)	(3,356,079,492,837)

附件二十一 不同身分別收支表

公務-合併

10.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	75,404,155,818	1,789,133,373	78,831,752,773	78,831,752,773
90	16,051,075,437	2,450,993,853	14,639,322,962	98,989,298,429
91	16,389,220,376	3,270,125,189	14,153,822,004	120,072,371,324
92	16,848,523,754	4,248,679,439	13,633,052,231	142,110,489,547
93	17,302,397,095	5,399,935,822	12,927,827,844	164,986,051,660
94	17,748,153,280	6,749,899,543	12,008,373,631	188,543,448,907
95	18,186,439,271	8,227,901,890	10,948,482,125	212,689,972,455
96	18,616,375,297	9,915,828,910	9,662,508,388	237,240,778,915
97	19,032,281,223	11,837,098,862	8,120,150,637	261,967,784,075
98	19,430,948,953	14,019,378,007	6,289,358,008	286,594,886,969
99	19,812,043,668	16,405,979,956	4,228,409,100	310,884,938,156
100	20,166,801,036	19,271,019,229	1,644,379,816	334,291,263,643
101	20,480,528,008	22,599,979,635	(1,463,435,743)	356,228,216,355
102	20,757,355,083	26,167,812,885	(4,857,826,184)	376,306,365,315
103	21,005,090,435	29,994,699,489	(8,551,311,642)	394,096,499,245
104	21,224,774,346	34,089,273,643	(12,551,710,295)	409,131,543,897
105	21,416,888,117	38,470,013,963	(16,877,621,582)	420,893,130,388
106	21,590,643,994	42,810,698,641	(21,181,741,940)	429,173,907,575
107	21,752,771,917	47,434,130,484	(25,790,780,147)	433,425,300,958
108	21,891,914,688	52,503,491,363	(30,885,685,050)	432,879,386,975
109	22,005,967,760	57,402,226,092	(35,830,938,869)	427,350,005,194
110	22,103,568,753	62,311,344,595	(40,804,537,471)	416,459,968,087
111	22,192,386,259	67,156,604,459	(45,721,478,515)	399,890,687,338
112	22,270,628,845	72,248,455,335	(50,904,810,449)	376,978,225,002
113	22,330,043,122	77,502,584,339	(56,276,150,474)	347,090,550,278
114	22,374,070,988	82,660,372,854	(61,564,298,583)	309,822,590,214
115	22,411,343,860	87,620,460,359	(66,655,171,021)	264,855,000,509
116	22,446,011,804	92,477,560,846	(71,642,300,132)	211,752,550,412
117	22,479,800,660	97,043,884,287	(76,329,587,751)	150,245,641,190
118	22,516,932,354	100,919,384,574	(80,298,705,508)	80,464,130,566
119	22,557,157,826	104,552,744,079	(84,014,040,548)	2,082,579,157
120	22,595,502,021	108,034,967,153	(87,575,051,815)	(85,346,692,118)
121	22,637,496,646	110,889,734,666	(90,483,112,044)	(181,804,072,610)
122	22,678,407,470	114,046,138,696	(93,704,347,179)	(288,234,704,872)
123	22,720,735,711	116,150,018,306	(95,835,325,953)	(404,246,460,165)
124	22,798,608,371	117,177,654,563	(96,814,997,416)	(529,358,709,792)
125	22,915,775,020	117,858,666,267	(97,394,073,085)	(663,807,892,563)
126	23,058,755,503	118,386,367,315	(97,786,942,177)	(808,061,387,220)
127	23,221,907,776	118,689,677,023	(97,926,115,246)	(962,551,799,572)
128	23,405,132,910	118,672,794,944	(97,712,601,395)	(1,127,643,026,936)
129	23,606,705,988	118,433,644,564	(97,249,539,124)	(1,303,827,577,946)
130	23,817,879,602	118,226,050,236	(96,808,846,115)	(1,491,904,354,517)
131	24,026,457,671	118,171,054,574	(96,528,779,626)	(1,692,866,438,959)
132	24,218,527,365	118,330,478,638	(96,488,174,587)	(1,907,855,264,273)
133	24,388,259,197	118,557,371,079	(96,541,260,894)	(2,137,946,393,666)
134	24,536,818,161	118,760,393,347	(96,592,310,669)	(2,384,194,951,891)
135	24,663,292,683	118,976,675,619	(96,680,707,052)	(2,647,769,305,575)
136	24,769,285,370	119,195,905,198	(96,794,067,717)	(2,929,907,224,683)
137	24,855,554,154	119,502,172,635	(97,018,565,617)	(3,232,019,296,028)
138	24,922,005,245	120,014,937,814	(97,477,871,376)	(3,555,738,518,126)

附件二十一 不同身分別收支表

教育-合併

10.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	55,972,614,379	1,928,827,086	57,895,503,134	57,895,503,134
90	15,233,170,839	2,861,140,370	13,339,906,186	75,288,094,539
91	15,633,204,127	3,984,611,672	12,605,814,053	93,164,075,210
92	16,022,270,186	5,285,883,228	11,676,068,972	111,361,629,447
93	16,401,000,989	6,787,227,984	10,528,307,841	129,685,251,349
94	16,771,322,414	8,428,105,254	9,227,215,119	147,990,434,062
95	17,135,210,795	10,259,058,309	7,722,623,120	166,072,387,566
96	17,489,368,413	12,276,179,524	6,015,045,361	183,712,500,057
97	17,830,681,128	14,556,655,811	4,021,306,953	200,593,682,014
98	18,155,166,124	17,069,212,537	1,769,497,012	216,404,736,766
99	18,425,292,066	19,722,690,036	(686,246,698)	230,866,821,642
100	18,636,120,320	22,674,504,738	(3,514,041,336)	243,513,457,821
101	18,822,641,079	25,919,481,811	(6,671,094,509)	253,888,305,360
102	18,990,062,800	29,324,898,652	(10,014,543,838)	261,645,942,897
103	19,142,479,123	32,990,029,762	(13,642,699,472)	266,318,459,428
104	19,281,636,774	36,798,824,255	(17,433,648,444)	267,527,103,143
105	19,410,633,124	40,894,822,233	(21,532,555,603)	264,721,444,760
106	19,532,291,534	45,064,936,773	(25,715,981,126)	257,535,964,767
107	19,648,889,556	49,556,607,677	(30,237,441,754)	245,326,040,546
108	19,751,432,533	54,366,367,519	(35,102,975,035)	227,395,888,350
109	19,834,873,882	58,943,384,054	(39,748,195,510)	203,565,405,025
110	19,897,768,687	63,662,337,463	(44,562,221,431)	173,252,761,946
111	19,948,070,763	68,340,540,874	(49,347,569,445)	136,032,885,837
112	19,987,663,288	73,169,199,454	(54,300,008,717)	91,255,179,128
113	20,006,575,433	78,222,103,593	(59,506,537,405)	38,136,504,262
114	20,003,856,494	83,239,899,644	(64,699,895,264)	(23,893,835,704)
115	19,985,892,849	88,220,706,286	(69,871,302,818)	(95,437,707,022)
116	19,953,660,685	93,177,195,253	(75,032,823,287)	(177,151,169,801)
117	19,908,796,622	97,970,606,507	(80,039,170,990)	(269,590,922,677)
118	19,854,478,980	102,611,940,866	(84,898,324,460)	(373,360,611,725)
119	19,794,633,516	106,966,500,705	(89,466,750,829)	(488,962,605,374)
120	19,733,703,644	111,041,283,112	(93,746,933,488)	(616,936,921,238)
121	19,674,150,196	114,691,926,278	(97,586,910,331)	(757,709,416,056)
122	19,617,643,440	118,038,325,194	(101,108,914,515)	(911,857,989,695)
123	19,567,361,603	120,798,360,958	(104,017,719,276)	(1,079,705,768,249)
124	19,531,568,158	123,058,307,654	(106,393,725,300)	(1,261,678,897,327)
125	19,515,064,468	124,883,140,915	(108,299,006,452)	(1,458,295,426,592)
126	19,512,444,621	126,670,262,353	(110,150,422,477)	(1,670,526,528,931)
127	19,517,282,577	128,145,351,176	(111,671,089,608)	(1,899,134,475,564)
128	19,531,721,339	129,290,661,692	(112,840,358,542)	(2,144,914,247,396)
129	19,554,698,114	130,103,199,549	(113,656,269,088)	(2,408,714,513,802)
130	19,587,692,443	130,485,240,304	(114,016,151,185)	(2,691,340,680,953)
131	19,628,414,894	130,789,539,895	(114,287,348,107)	(2,994,021,876,727)
132	19,669,878,181	130,901,069,275	(114,358,349,279)	(3,317,961,757,376)
133	19,711,431,822	130,761,465,940	(114,169,480,070)	(3,664,388,560,462)
134	19,752,476,973	130,421,049,102	(113,773,431,843)	(4,034,669,191,537)
135	19,792,590,189	129,913,696,870	(113,205,701,472)	(4,430,301,736,417)
136	19,831,381,920	129,265,000,826	(112,493,177,914)	(4,852,916,035,881)
137	19,868,365,458	128,522,288,472	(111,685,337,896)	(5,304,305,496,288)
138	19,903,218,559	127,714,537,825	(110,812,501,312)	(5,786,419,382,341)

附件二十一 不同身分別收支表

軍職-合併

10.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	16,067,024,729	607,631,968	16,563,177,065	16,563,177,065
90	5,906,581,763	1,341,561,872	4,932,320,096	22,654,919,555
91	5,862,413,410	2,174,572,196	4,023,387,379	28,264,151,302
92	5,823,185,427	3,104,520,015	3,019,467,933	33,262,109,826
93	5,789,236,605	4,123,369,184	1,929,236,918	37,519,694,431
94	5,759,671,311	5,245,301,490	737,066,252	40,883,139,294
95	5,734,801,352	6,456,859,272	(542,789,719)	43,202,169,325
96	5,716,088,184	7,740,732,435	(1,890,861,535)	44,335,459,643
97	5,702,136,528	9,115,578,127	(3,327,941,248)	44,111,000,569
98	5,692,076,522	10,574,645,403	(4,847,976,381)	42,350,794,228
99	5,686,621,839	12,042,889,092	(6,372,575,973)	38,942,773,851
100	5,684,853,017	13,496,390,217	(7,877,981,868)	33,790,786,152
101	5,686,291,738	14,932,622,216	(9,362,092,368)	26,794,048,815
102	5,691,295,550	16,347,936,414	(10,820,750,680)	17,848,881,553
103	5,699,690,398	17,738,723,333	(12,250,409,367)	6,847,893,894
104	5,711,720,686	19,097,144,509	(13,642,698,749)	(6,315,452,282)
105	5,727,584,214	20,423,155,721	(14,997,361,438)	(21,754,895,380)
106	5,743,839,977	21,741,884,332	(16,344,071,253)	(39,621,809,310)
107	5,758,963,758	23,035,477,965	(17,665,992,467)	(60,061,328,429)
108	5,773,969,771	24,312,141,937	(18,970,527,514)	(83,236,148,933)
109	5,788,028,515	25,016,489,930	(19,684,067,887)	(108,746,747,245)
110	5,800,379,443	25,646,816,582	(20,322,867,353)	(136,681,886,905)
111	5,810,607,933	26,207,676,860	(20,892,081,251)	(167,141,700,239)
112	5,818,257,687	26,731,095,734	(21,425,324,708)	(200,266,943,964)
113	5,820,142,163	27,226,345,656	(21,935,598,821)	(236,221,228,863)
114	5,816,586,571	27,674,954,437	(22,403,447,836)	(275,160,162,719)
115	5,808,761,431	28,073,552,090	(22,824,133,354)	(317,245,507,463)
116	5,798,130,820	28,430,945,678	(23,205,198,909)	(362,657,891,895)
117	5,784,075,151	28,743,704,179	(23,543,758,385)	(411,587,702,713)
118	5,766,360,540	29,001,897,164	(23,829,789,919)	(464,228,631,822)
119	5,750,848,343	29,195,161,301	(24,046,301,948)	(520,770,937,997)
120	5,738,891,751	29,403,900,806	(24,275,017,324)	(581,499,920,981)
121	5,726,582,510	29,613,767,229	(24,505,275,727)	(646,710,191,177)
122	5,714,928,554	29,843,374,889	(24,755,253,471)	(716,735,158,030)
123	5,698,184,878	30,175,053,227	(25,116,259,944)	(792,022,879,037)
124	5,678,643,257	30,492,603,264	(25,465,645,792)	(872,930,126,361)
125	5,665,474,767	30,793,704,769	(25,791,197,894)	(959,826,433,101)
126	5,652,934,591	31,129,480,009	(26,151,944,492)	(1,053,166,227,909)
127	5,643,892,768	31,375,128,586	(26,415,720,106)	(1,153,303,583,969)
128	5,642,841,323	31,635,397,660	(26,686,069,576)	(1,260,720,904,423)
129	5,641,267,701	31,856,516,177	(26,916,480,125)	(1,375,887,847,858)
130	5,639,784,399	32,020,493,189	(27,087,686,397)	(1,499,287,683,604)
131	5,638,815,099	32,149,737,193	(27,222,414,586)	(1,631,460,236,043)
132	5,638,298,436	32,214,866,718	(27,290,337,919)	(1,772,952,790,485)
133	5,638,151,035	32,215,466,974	(27,291,116,549)	(1,924,350,602,367)
134	5,638,306,366	32,156,328,767	(27,229,777,307)	(2,086,284,921,841)
135	5,638,724,870	32,055,292,941	(27,124,817,237)	(2,259,449,683,606)
136	5,639,317,082	31,921,944,461	(26,986,246,829)	(2,444,597,408,288)
137	5,640,029,551	31,741,491,431	(26,798,822,422)	(2,642,518,049,291)
138	5,640,818,397	31,531,259,201	(26,580,512,448)	(2,854,074,825,189)

附件二十一 不同身分別收支表

公務—一次

10.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	75,404,155,818	3,472,548,739	77,090,414,379	77,090,414,379
90	16,051,075,437	3,972,842,055	13,065,110,941	95,551,854,326
91	16,389,220,376	4,655,990,268	12,720,272,019	114,960,756,148
92	16,848,523,754	5,488,244,023	12,350,836,655	135,358,845,734
93	17,302,397,095	6,461,026,029	11,830,227,600	156,664,192,535
94	17,748,153,280	7,592,117,352	11,137,176,755	178,767,862,767
95	18,186,439,271	8,706,576,943	10,453,336,800	201,734,949,961
96	18,616,375,297	9,967,043,340	9,609,531,769	225,465,928,227
97	19,032,281,223	11,387,256,812	8,585,470,872	249,834,014,075
98	19,430,948,953	12,987,663,638	7,356,571,649	274,678,966,710
99	19,812,043,668	14,616,512,050	6,079,449,096	299,985,943,475
100	20,166,801,036	16,811,294,090	4,188,739,284	325,173,698,802
101	20,480,528,008	19,427,729,780	1,817,965,022	349,753,822,740
102	20,757,355,083	21,936,041,178	(480,447,493)	373,756,142,839
103	21,005,090,435	24,401,418,164	(2,765,576,451)	397,153,496,387
104	21,224,774,346	26,832,845,989	(5,045,603,165)	419,908,637,969
105	21,416,888,117	29,294,680,574	(7,386,582,925)	441,915,659,702
106	21,590,643,994	31,122,348,418	(9,091,218,456)	463,758,537,424
107	21,752,771,917	33,087,791,487	(10,950,811,697)	485,270,823,347
108	21,891,914,688	35,488,226,384	(13,284,958,098)	505,954,822,884
109	22,005,967,760	37,808,365,815	(15,562,892,199)	525,808,768,286
110	22,103,568,753	39,757,779,429	(17,474,948,258)	545,140,433,808
111	22,192,386,259	41,314,738,881	(18,990,444,907)	564,309,819,267
112	22,270,628,845	43,212,188,298	(20,869,462,279)	582,942,044,337
113	22,330,043,122	45,253,387,274	(22,917,321,641)	600,830,665,800
114	22,374,070,988	46,941,153,749	(24,616,051,041)	618,272,761,365
115	22,411,343,860	48,155,263,184	(25,832,053,634)	635,719,801,027
116	22,446,011,804	49,223,725,043	(26,900,184,475)	653,320,002,624
117	22,479,800,660	49,869,515,555	(27,532,041,298)	671,520,361,509
118	22,516,932,354	49,476,378,222	(27,085,645,966)	691,441,140,848
119	22,557,157,826	49,111,414,980	(26,665,083,798)	713,176,936,910
120	22,595,502,021	49,062,329,353	(26,573,280,942)	736,526,041,552
121	22,637,496,646	48,399,493,221	(25,842,703,667)	762,240,160,793
122	22,678,407,470	49,063,287,467	(26,485,563,193)	789,111,408,856
123	22,720,735,711	48,082,289,829	(25,425,520,127)	818,923,687,349
124	22,798,608,371	45,744,387,118	(22,923,851,013)	853,324,494,451
125	22,915,775,020	43,755,027,069	(20,740,672,663)	892,316,536,400
126	23,058,755,503	42,296,795,463	(19,079,277,044)	935,699,416,903
127	23,221,907,776	41,139,558,791	(17,707,649,189)	983,490,726,897
128	23,405,132,910	40,112,427,390	(16,449,125,314)	1,035,885,952,466
129	23,606,705,988	39,356,549,299	(15,451,555,743)	1,092,946,413,396
130	23,817,879,602	39,232,806,243	(15,097,599,164)	1,154,355,063,170
131	24,026,457,671	39,762,486,515	(15,422,326,164)	1,219,737,591,428
132	24,218,527,365	40,997,716,785	(16,494,543,717)	1,288,624,679,111
133	24,388,259,197	42,523,950,547	(17,891,679,138)	1,360,936,727,511
134	24,536,818,161	44,020,255,750	(19,280,511,183)	1,436,921,787,254
135	24,663,292,683	45,461,137,053	(20,635,642,653)	1,516,870,669,709
136	24,769,285,370	46,800,443,182	(21,907,619,511)	1,601,143,997,078
137	24,855,554,154	48,111,020,658	(23,170,983,794)	1,690,053,093,079
138	24,922,005,245	49,371,675,927	(24,403,913,078)	1,783,952,896,517

附件二十一 不同身分別收支表

公務一月退

10.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積差額
89	75,404,155,818	666,856,462	79,992,645,037	79,992,645,037
90	16,051,075,437	1,436,428,385	15,688,797,642	101,280,927,831
91	16,389,220,376	2,346,215,135	15,109,521,995	123,480,114,774
92	16,848,523,754	3,422,303,050	14,487,862,615	146,611,585,423
93	17,302,397,095	4,692,542,351	13,659,561,340	170,533,957,743
94	17,748,153,280	6,188,421,004	12,589,171,548	195,060,506,333
95	18,186,439,271	7,908,785,188	11,278,579,008	219,993,320,784
96	18,616,375,297	9,881,685,956	9,697,826,134	245,090,679,373
97	19,032,281,223	12,136,993,563	7,809,937,146	270,056,964,075
98	19,430,948,953	14,707,187,586	5,577,882,247	294,538,833,808
99	19,812,043,668	17,598,958,561	2,994,382,436	318,150,934,610
100	20,166,801,036	20,910,835,988	(51,859,829)	340,369,640,204
101	20,480,528,008	24,714,812,871	(3,651,036,254)	360,544,478,764
102	20,757,355,083	28,988,994,023	(7,776,078,645)	378,006,513,633
103	21,005,090,435	33,723,553,706	(12,408,468,436)	392,058,501,151
104	21,224,774,346	38,926,892,078	(17,555,781,715)	401,946,814,516
105	21,416,888,117	44,586,902,889	(23,204,980,687)	406,878,110,845
106	21,590,643,994	50,602,932,124	(29,242,090,929)	406,117,487,676
107	21,752,771,917	56,998,356,481	(35,684,092,447)	398,861,619,366
108	21,891,914,688	63,847,001,350	(42,619,503,019)	384,162,429,703
109	22,005,967,760	70,464,799,611	(49,342,969,982)	361,710,829,799
110	22,103,568,753	77,347,054,707	(56,357,596,947)	330,672,990,939
111	22,192,386,259	84,384,514,845	(63,542,167,587)	290,277,932,718
112	22,270,628,845	91,605,966,694	(70,928,375,896)	239,669,012,112
113	22,330,043,122	99,002,049,049	(78,515,369,696)	177,930,473,263
114	22,374,070,988	106,473,185,590	(86,196,463,611)	104,189,142,781
115	22,411,343,860	113,930,591,809	(93,870,582,612)	17,611,800,163
116	22,446,011,804	121,313,451,381	(101,470,377,237)	(82,625,751,062)
117	22,479,800,660	128,493,463,441	(108,861,285,386)	(197,270,839,023)
118	22,516,932,354	135,214,722,142	(115,774,078,535)	(326,853,876,289)
119	22,557,157,826	141,513,630,146	(122,246,678,382)	(471,980,326,012)
120	22,595,502,021	147,350,059,020	(128,242,899,065)	(633,261,847,897)
121	22,637,496,646	152,549,895,629	(133,576,717,629)	(811,166,894,879)
122	22,678,407,470	157,368,039,515	(138,516,869,836)	(1,006,465,447,357)
123	22,720,735,711	161,528,503,958	(142,775,196,503)	(1,219,693,225,174)
124	22,798,608,371	164,799,832,860	(146,075,761,685)	(1,451,147,512,621)
125	22,915,775,020	167,261,092,399	(148,496,340,034)	(1,701,224,178,538)
126	23,058,755,503	169,112,748,550	(150,258,718,933)	(1,970,568,589,969)
127	23,221,907,776	170,389,755,844	(151,405,092,617)	(2,259,913,483,884)
128	23,405,132,910	171,046,373,314	(151,888,252,116)	(2,569,995,679,871)
129	23,606,705,988	171,151,708,074	(151,781,528,045)	(2,901,676,905,508)
130	23,817,879,602	170,888,212,897	(151,283,010,749)	(3,256,077,299,642)
131	24,026,457,671	170,443,433,279	(150,599,748,600)	(3,634,602,459,217)
132	24,218,527,365	169,885,653,206	(149,817,261,833)	(4,038,841,893,195)
133	24,388,259,197	169,246,318,100	(148,974,315,398)	(4,470,535,141,117)
134	24,536,818,161	168,587,151,745	(148,133,510,326)	(4,931,606,111,321)
135	24,663,292,683	167,987,034,663	(147,377,416,651)	(5,424,195,955,765)
136	24,769,285,370	167,459,546,542	(146,718,366,521)	(5,950,608,039,190)
137	24,855,554,154	167,096,273,952	(146,250,286,833)	(6,513,400,888,766)
138	24,922,005,245	167,110,445,738	(146,193,843,575)	(7,115,532,794,555)

附件二十一 不同身分別收支表

教育—一次

10.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	55,972,614,379	4,376,560,447	55,363,548,057	55,363,548,057
90	15,233,170,839	5,080,011,470	11,044,688,074	70,283,684,495
91	15,633,204,127	5,979,548,184	10,542,235,679	85,745,778,089
92	16,022,270,186	6,980,481,639	9,923,162,746	101,671,145,301
93	16,401,000,989	8,102,221,908	9,168,067,549	117,956,193,021
94	16,771,322,414	9,163,138,937	8,466,890,365	134,680,016,897
95	17,135,210,795	10,299,542,153	7,680,746,305	151,788,364,385
96	17,489,368,413	11,482,553,352	6,835,978,657	169,249,528,549
97	17,830,681,128	12,884,902,669	5,750,581,849	186,847,577,396
98	18,155,166,124	14,373,126,627	4,558,349,962	204,485,257,776
99	18,425,292,066	15,709,085,351	3,465,458,271	222,264,684,091
100	18,636,120,320	17,313,460,197	2,031,466,257	239,854,678,235
101	18,822,641,079	19,101,670,316	381,304,540	257,025,810,251
102	18,990,062,800	20,709,326,482	(1,102,526,688)	273,915,090,281
103	19,142,479,123	22,427,527,431	(2,716,762,103)	290,372,384,497
104	19,281,636,774	23,909,516,322	(4,100,844,646)	306,597,606,766
105	19,410,633,124	25,557,787,244	(5,667,803,250)	322,391,635,990
106	19,532,291,534	26,808,892,203	(6,831,781,785)	338,127,268,724
107	19,648,889,556	28,354,235,626	(8,305,537,569)	353,490,639,966
108	19,751,432,533	30,093,526,265	(9,994,952,809)	368,240,031,954
109	19,834,873,882	32,122,582,589	(12,004,542,748)	382,012,291,443
110	19,897,768,687	34,038,925,531	(13,919,525,858)	394,833,625,986
111	19,948,070,763	35,513,033,849	(15,390,532,138)	407,081,447,667
112	19,987,663,288	37,173,811,456	(17,066,089,851)	418,511,059,152
113	20,006,575,433	39,197,968,159	(19,139,657,830)	428,667,175,463
114	20,003,856,494	40,880,847,057	(20,883,350,563)	437,790,527,183
115	19,985,892,849	42,364,004,255	(22,436,761,399)	445,999,102,687
116	19,953,660,685	43,767,143,410	(23,922,668,242)	453,296,371,633
117	19,908,796,622	44,862,000,576	(25,103,201,848)	459,923,915,800
118	19,854,478,980	45,798,072,573	(26,129,602,128)	465,988,987,778
119	19,794,633,516	46,264,295,690	(26,675,901,716)	471,932,315,207
120	19,733,703,644	46,554,521,997	(27,041,309,106)	477,926,268,165
121	19,674,150,196	46,539,817,488	(27,089,820,832)	484,291,286,104
122	19,617,643,440	46,487,651,227	(27,096,321,862)	491,095,354,270
123	19,567,361,603	45,618,836,305	(26,251,414,285)	499,220,614,784
124	19,531,568,158	44,299,892,408	(24,925,387,093)	509,240,670,726
125	19,515,064,468	42,868,962,281	(23,462,880,411)	521,424,637,266
126	19,512,444,621	42,221,365,369	(22,795,804,191)	535,128,557,684
127	19,517,282,577	41,586,844,024	(22,134,273,595)	550,453,283,126
128	19,531,721,339	40,979,042,752	(21,490,109,596)	567,494,903,349
129	19,554,698,114	40,465,497,402	(20,934,309,006)	586,285,237,578
130	19,587,692,443	39,742,186,899	(20,150,806,871)	607,174,397,337
131	19,628,414,894	39,574,027,763	(19,933,288,687)	629,743,316,464
132	19,669,878,181	39,566,910,704	(19,881,561,026)	653,943,787,590
133	19,711,431,822	39,620,109,906	(19,892,128,313)	679,827,724,409
134	19,752,476,973	39,703,797,528	(19,934,777,150)	707,480,887,968
135	19,792,590,189	39,802,733,216	(19,994,195,881)	737,010,354,245
136	19,831,381,920	39,924,118,644	(20,078,250,792)	768,522,828,249
137	19,868,365,458	40,062,718,261	(20,182,046,965)	802,137,379,262
138	19,903,218,559	40,221,552,176	(20,309,053,226)	837,977,942,584

附件二十一 不同身分別收支表

教育-月退

10.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	55,972,614,379	879,798,502	58,980,626,739	58,980,626,739
90	15,233,170,839	1,910,195,614	14,323,571,091	77,432,841,701
91	15,633,204,127	3,129,638,881	13,490,204,785	96,343,345,405
92	16,022,270,186	4,559,626,766	12,427,314,498	115,514,694,081
93	16,401,000,989	6,223,659,159	11,111,267,966	134,711,990,632
94	16,771,322,414	8,113,090,818	9,553,068,585	153,694,898,561
95	17,135,210,795	10,241,708,090	7,740,570,326	172,194,111,786
96	17,489,368,413	12,616,305,026	5,663,216,806	189,910,916,417
97	17,830,681,128	15,273,121,443	3,280,189,141	206,484,869,707
98	18,155,166,124	18,224,677,927	574,274,319	221,513,084,905
99	18,425,292,066	21,442,806,330	(2,465,548,827)	234,553,452,021
100	18,636,120,320	24,972,095,256	(5,890,687,447)	245,081,506,215
101	18,822,641,079	28,841,401,024	(9,693,551,244)	252,543,660,406
102	18,990,062,800	33,017,286,725	(13,833,979,760)	256,387,736,875
103	19,142,479,123	37,516,816,476	(18,325,244,059)	256,009,634,398
104	19,281,636,774	42,322,813,369	(23,147,707,215)	250,782,601,590
105	19,410,633,124	47,467,837,229	(28,331,735,183)	240,005,648,519
106	19,532,291,534	52,888,955,874	(33,809,209,416)	222,996,834,499
107	19,648,889,556	58,643,338,556	(39,636,829,262)	198,969,783,652
108	19,751,432,533	64,769,013,770	(45,863,555,988)	167,034,112,519
109	19,834,873,882	70,438,013,253	(51,638,332,408)	127,088,167,988
110	19,897,768,687	76,358,085,434	(57,694,805,247)	78,289,534,500
111	19,948,070,763	82,409,472,456	(63,900,585,434)	19,869,216,481
112	19,987,663,288	88,595,794,310	(70,257,402,517)	(48,997,340,882)
113	20,006,575,433	94,946,733,065	(76,806,628,652)	(129,233,783,396)
114	20,003,856,494	101,393,779,324	(83,478,414,422)	(221,758,562,656)
115	19,985,892,849	107,873,578,586	(90,200,391,998)	(327,482,054,040)
116	19,953,660,685	114,352,931,757	(96,937,175,450)	(447,342,973,273)
117	19,908,796,622	120,731,437,620	(103,583,157,765)	(582,240,139,167)
118	19,854,478,980	126,960,741,563	(110,084,919,746)	(733,081,868,654)
119	19,794,633,516	132,981,731,426	(116,377,114,734)	(900,774,714,194)
120	19,733,703,644	138,678,466,447	(122,335,058,223)	(1,086,164,002,411)
121	19,674,150,196	143,899,972,902	(127,799,948,688)	(1,289,995,431,268)
122	19,617,643,440	148,702,899,751	(132,828,597,081)	(1,513,123,708,537)
123	19,567,361,603	153,018,157,238	(137,346,135,700)	(1,756,388,503,835)
124	19,531,568,158	156,811,914,188	(141,308,727,389)	(2,020,644,426,492)
125	19,515,064,468	160,032,074,616	(144,657,346,185)	(2,306,746,882,532)
126	19,512,444,621	162,862,646,774	(147,588,116,028)	(2,615,807,280,337)
127	19,517,282,577	165,241,854,242	(150,044,010,757)	(2,948,957,800,717)
128	19,531,721,339	167,138,498,380	(151,990,465,233)	(3,307,375,312,000)
129	19,554,698,114	168,519,357,613	(153,394,251,981)	(3,692,285,835,821)
130	19,587,692,443	169,375,120,335	(154,244,155,891)	(4,104,990,000,220)
131	19,628,414,894	169,881,902,237	(154,724,802,145)	(4,547,064,102,380)
132	19,669,878,181	170,044,280,091	(154,848,401,387)	(5,020,206,990,933)
133	19,711,431,822	169,822,047,098	(154,574,059,395)	(5,526,195,539,693)
134	19,752,476,973	169,299,871,206	(153,989,998,140)	(6,067,019,225,611)
135	19,792,590,189	168,532,681,293	(153,153,489,582)	(6,644,864,060,986)
136	19,831,381,920	167,553,950,332	(152,099,575,252)	(7,262,104,120,508)
137	19,868,365,458	166,433,532,848	(150,901,034,010)	7,921,352,442,953
138	19,903,218,559	165,211,531,675	(149,599,693,349)	(8,625,446,807,308)

附件二十一 不同身分別收支表

軍職—一次

10.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	16,067,024,729	5,396,127,811	11,609,918,449	11,609,918,449
90	5,906,581,763	6,040,463,174	71,738,795	12,494,351,535
91	5,862,413,410	6,577,781,666	(531,327,913)	12,837,628,230
92	5,823,185,427	7,014,816,761	(1,025,374,473)	12,710,887,732
93	5,789,236,605	7,366,788,399	(1,425,782,006)	12,174,867,867
94	5,759,671,311	7,662,700,766	(1,763,511,003)	11,263,597,614
95	5,734,801,352	7,897,018,199	(2,032,501,697)	10,019,547,751
96	5,716,088,184	8,076,236,721	(2,237,909,867)	8,483,006,226
97	5,702,136,528	8,280,193,989	(2,463,813,177)	6,613,003,484
98	5,692,076,522	8,440,667,914	(2,640,572,902)	4,435,340,826
99	5,686,621,839	8,587,739,651	(2,798,541,601)	1,947,273,083
100	5,684,853,017	8,736,861,636	(2,954,687,221)	(871,105,023)
101	5,686,291,738	8,858,286,202	(3,078,750,337)	(4,010,832,712)
102	5,691,295,550	8,958,537,633	(3,177,097,145)	(7,468,688,147)
103	5,699,690,398	9,048,416,961	(3,261,086,557)	(11,252,582,874)
104	5,711,720,686	9,092,331,099	(3,293,639,287)	(15,333,902,963)
105	5,727,584,214	9,147,557,720	(3,333,792,174)	(19,741,068,344)
106	5,743,839,977	9,352,053,956	(3,527,931,057)	(24,650,874,185)
107	5,758,963,758	9,470,701,442	(3,634,478,526)	(30,010,913,904)
108	5,773,969,771	9,649,565,808	(3,803,440,831)	(35,915,118,708)
109	5,788,028,515	9,782,540,717	(3,925,948,290)	(42,355,125,308)
110	5,800,379,443	10,014,934,346	(4,153,122,636)	(49,473,106,715)
111	5,810,607,933	10,129,243,807	(4,260,420,778)	(57,196,644,963)
112	5,818,257,687	10,414,391,428	(4,547,194,534)	(65,747,604,645)
113	5,820,142,163	10,713,109,401	(4,854,174,418)	(75,204,111,388)
114	5,816,586,571	10,995,229,544	(5,149,806,247)	(85,618,205,432)
115	5,808,761,431	11,191,939,694	(5,361,657,708)	(96,973,137,521)
116	5,798,130,820	11,347,398,335	(5,533,840,130)	(109,295,097,277)
117	5,784,075,151	11,590,695,079	(5,800,547,805)	(122,746,301,892)
118	5,766,360,540	11,746,044,210	(5,980,196,829)	(137,318,739,854)
119	5,750,848,343	11,473,391,569	(5,714,760,796)	(152,645,812,439)
120	5,738,891,751	11,531,612,886	(5,787,778,948)	(169,118,798,258)
121	5,726,582,510	11,489,837,239	(5,757,736,770)	(186,714,850,906)
122	5,714,928,554	11,527,467,044	(5,809,131,076)	(205,594,021,546)
123	5,698,184,878	12,048,927,825	(6,366,450,035)	(226,352,053,089)
124	5,678,643,257	11,781,458,539	(6,110,687,190)	(248,307,383,995)
125	5,665,474,767	11,478,302,410	(5,811,190,334)	(271,500,091,209)
126	5,652,934,591	11,652,451,486	(6,004,749,529)	(296,509,847,123)
127	5,643,892,768	10,942,075,211	(5,279,605,346)	(322,545,141,768)
128	5,642,841,323	10,939,507,490	(5,278,074,321)	(350,401,376,013)
129	5,641,267,701	10,926,367,541	(5,266,166,029)	(380,195,638,362)
130	5,639,784,399	10,905,370,539	(5,246,033,693)	(412,055,366,741)
131	5,638,815,099	10,880,898,757	(5,221,757,037)	(446,120,999,450)
132	5,638,298,436	10,857,835,557	(5,198,453,105)	(482,547,922,517)
133	5,638,151,035	10,837,911,892	(5,178,001,626)	(521,504,278,719)
134	5,638,306,366	10,819,285,641	(5,158,568,278)	(563,168,146,507)
135	5,638,724,870	10,805,487,725	(5,143,847,803)	(607,733,764,565)
136	5,639,317,082	10,797,404,787	(5,134,853,081)	(655,409,981,166)
137	5,640,029,551	10,791,253,731	(5,127,728,037)	(706,416,407,885)
138	5,640,818,397	10,788,413,221	(5,123,945,725)	(760,989,502,161)

附件二十一 不同身分別收支表

軍職-月退

10.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	16,067,024,729	607,631,968	16,563,177,065	16,563,177,065
90	5,906,581,763	1,341,561,872	4,932,320,096	22,654,919,555
91	5,862,413,410	2,174,572,196	4,023,387,379	28,264,151,302
92	5,823,185,427	3,104,520,015	3,019,467,933	33,262,109,826
93	5,789,236,605	4,123,369,184	1,929,236,918	37,519,694,431
94	5,759,671,311	5,245,301,490	737,066,252	40,883,139,294
95	5,734,801,352	6,456,859,272	(542,789,719)	43,202,169,325
96	5,716,088,184	7,740,732,435	(1,890,861,535)	44,335,459,643
97	5,702,136,528	9,115,578,127	(3,327,941,248)	44,111,000,569
98	5,692,076,522	10,574,645,403	(4,847,976,381)	42,350,794,228
99	5,686,621,839	12,042,889,092	(6,372,575,973)	38,942,773,851
100	5,684,853,017	13,496,390,217	(7,877,981,868)	33,790,786,152
101	5,686,291,738	14,932,622,216	(9,362,092,368)	26,794,048,815
102	5,691,295,550	16,347,936,414	(10,820,750,680)	17,848,881,553
103	5,699,690,398	17,738,723,333	(12,250,409,367)	6,847,893,894
104	5,711,720,686	19,097,144,509	(13,642,698,749)	(6,315,452,282)
105	5,727,584,214	20,423,155,721	(14,997,361,438)	(21,754,895,380)
106	5,743,839,977	21,741,884,332	(16,344,071,253)	(39,621,809,310)
107	5,758,963,758	23,035,477,965	(17,665,992,467)	(60,061,328,429)
108	5,773,969,771	24,312,141,937	(18,970,527,514)	(83,236,148,933)
109	5,788,028,515	25,016,489,930	(19,684,067,887)	(108,746,747,245)
110	5,800,379,443	25,646,816,582	(20,322,867,353)	(136,681,886,905)
111	5,810,607,933	26,207,676,860	(20,892,081,251)	(167,141,700,239)
112	5,818,257,687	26,731,095,734	(21,425,324,708)	(200,266,943,964)
113	5,820,142,163	27,226,345,656	(21,935,598,821)	(236,221,228,863)
114	5,816,586,571	27,674,954,437	(22,403,447,836)	(275,160,162,719)
115	5,808,761,431	28,073,552,090	(22,824,133,354)	(317,245,507,463)
116	5,798,130,820	28,430,945,678	(23,205,198,909)	(362,657,891,895)
117	5,784,075,151	28,743,704,179	(23,543,758,385)	(411,587,702,713)
118	5,766,360,540	29,001,897,164	(23,829,789,919)	(464,228,631,822)
119	5,750,848,343	29,195,161,301	(24,046,301,948)	(520,770,937,997)
120	5,738,891,751	29,403,900,806	(24,275,017,324)	(581,499,920,981)
121	5,726,582,510	29,613,767,229	(24,505,275,727)	(646,710,191,177)
122	5,714,928,554	29,843,374,889	(24,755,253,471)	(716,735,158,030)
123	5,698,184,878	30,175,053,227	(25,116,259,944)	(792,022,879,037)
124	5,678,643,257	30,492,603,264	(25,465,645,792)	(872,930,126,361)
125	5,665,474,767	30,793,704,769	(25,791,197,894)	(959,826,433,101)
126	5,652,934,591	31,129,480,009	(26,151,944,492)	(1,053,166,227,909)
127	5,643,892,768	31,375,128,586	(26,415,720,106)	(1,153,303,583,969)
128	5,642,841,323	31,635,397,660	(26,686,069,576)	(1,260,720,904,423)
129	5,641,267,701	31,856,516,177	(26,916,480,125)	(1,375,887,847,858)
130	5,639,784,399	32,020,493,189	(27,087,686,397)	(1,499,287,683,604)
131	5,638,815,099	32,149,737,193	(27,222,414,586)	(1,631,460,236,043)
132	5,638,298,436	32,214,866,718	(27,290,337,919)	(1,772,952,790,485)
133	5,638,151,035	32,215,466,974	(27,291,116,549)	(1,924,350,602,367)
134	5,638,306,366	32,156,328,767	(27,229,777,307)	(2,086,284,921,841)
135	5,638,724,870	32,055,292,941	(27,124,817,237)	(2,259,449,683,606)
136	5,639,317,082	31,921,944,461	(26,986,246,829)	(2,444,597,408,288)
137	5,640,029,551	31,741,491,431	(26,798,822,422)	(2,642,518,049,291)
138	5,640,818,397	31,531,259,201	(26,580,512,448)	(2,854,074,825,189)

附件 二十一 不同身分別收支表

公務-合併

12.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	78,539,481,728	1,789,133,373	82,186,551,498	82,186,551,498
90	19,261,290,524	2,450,993,853	18,074,253,105	106,013,863,208
91	19,667,064,451	3,270,125,189	17,661,115,165	131,095,948,797
92	20,218,228,504	4,248,679,439	17,238,636,314	157,511,301,527
93	20,762,876,514	5,399,935,822	16,630,540,822	185,167,633,456
94	21,297,783,936	6,749,899,543	15,806,478,433	213,935,846,231
95	21,823,727,125	8,227,901,890	14,840,380,129	243,751,735,596
96	22,339,650,356	9,915,828,910	13,646,412,701	274,460,769,789
97	22,838,737,468	11,837,098,862	12,193,058,818	305,866,082,493
98	23,317,138,744	14,019,378,007	10,447,581,084	337,724,289,351
99	23,774,452,401	16,405,979,956	8,468,186,444	369,833,176,050
100	24,200,161,243	19,271,019,229	5,960,075,238	401,681,573,611
101	24,576,633,610	22,599,979,635	2,919,397,250	432,718,681,015
102	24,908,826,100	26,167,812,885	(415,752,197)	462,593,236,489
103	25,206,108,522	29,994,699,489	(4,056,222,289)	490,918,540,754
104	25,469,729,215	34,089,273,643	(8,009,608,585)	517,273,230,022
105	25,700,265,741	38,470,013,963	(12,294,407,525)	541,187,948,598
106	25,908,772,792	42,810,698,641	(16,561,344,125)	562,509,760,875
107	26,103,326,301	47,434,130,484	(21,135,686,957)	580,749,757,180
108	26,270,297,625	52,503,491,363	(26,200,815,307)	595,201,424,875
109	26,407,161,312	57,402,226,092	(31,121,661,769)	605,743,862,848
110	26,524,282,504	62,311,344,595	(36,074,373,758)	612,071,559,489
111	26,630,863,511	67,156,604,459	(40,972,307,856)	613,944,260,798
112	26,724,754,614	72,248,455,335	(46,138,895,876)	610,781,463,177
113	26,796,051,747	77,502,584,339	(51,497,521,246)	602,038,644,354
114	26,848,885,186	82,660,372,854	(56,776,247,392)	587,405,102,067
115	26,893,612,632	87,620,460,359	(61,859,143,435)	566,664,315,776
116	26,935,214,165	92,477,560,846	(66,838,853,606)	539,491,964,275
117	26,975,760,792	97,043,884,287	(71,518,910,410)	505,737,491,364
118	27,020,318,825	100,919,384,574	(75,480,081,984)	465,659,033,776
119	27,068,589,392	104,552,744,079	(79,186,808,773)	419,068,357,367
120	27,114,602,426	108,034,967,153	(82,739,614,383)	365,663,527,999
121	27,164,995,976	110,889,734,666	(85,638,687,762)	305,621,287,197
122	27,214,088,965	114,046,138,696	(88,851,167,980)	238,163,609,321
123	27,264,882,853	116,150,018,306	(90,973,088,510)	163,861,973,463
124	27,358,330,045	117,177,654,563	(91,936,095,224)	83,396,216,381
125	27,498,930,024	117,858,666,267	(92,490,097,231)	(3,256,145,703)
126	27,670,506,603	118,386,367,315	(92,852,368,500)	(96,336,444,402)
127	27,866,289,331	118,689,677,023	(92,956,626,982)	(196,036,622,492)
128	28,086,159,492	118,672,794,944	(92,703,902,952)	(302,463,089,019)
129	28,328,047,186	118,433,644,564	(92,197,704,043)	(415,833,209,293)
130	28,581,455,522	118,226,050,236	(91,711,819,880)	(536,653,353,823)
131	28,831,749,206	118,171,054,574	(91,387,117,684)	(665,606,206,275)
132	29,062,232,839	118,330,478,638	(91,305,409,731)	(803,504,050,445)
133	29,265,911,036	118,557,371,079	(91,322,173,426)	(951,071,507,402)
134	29,444,181,794	118,760,393,347	(91,341,431,582)	(1,108,987,944,502)
135	29,595,951,220	118,976,675,619	(91,402,762,418)	(1,278,019,863,035)
136	29,723,142,444	119,195,905,198	(91,493,440,648)	(1,458,974,694,095)
137	29,826,664,985	119,502,172,635	(91,699,477,028)	(1,652,802,399,710)
138	29,906,406,293	120,014,937,814	(92,144,562,254)	(1,860,643,129,944)

附件 二十一 不同身分別收支表

教育-合併

12.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	58,936,130,707	1,928,827,086	61,066,465,605	61,066,465,605
90	18,279,805,007	2,861,140,370	16,599,804,745	81,940,922,943
91	18,759,844,952	3,984,611,672	15,951,319,736	103,628,107,284
92	19,226,724,223	5,285,883,228	15,104,834,792	125,986,909,586
93	19,681,201,187	6,787,227,984	14,038,122,052	148,844,115,310
94	20,125,586,897	8,428,105,254	12,816,278,115	172,079,481,497
95	20,562,252,954	10,259,058,309	11,389,558,230	195,514,603,431
96	20,987,242,095	12,276,179,524	9,757,770,202	218,958,395,873
97	21,396,817,353	14,556,655,811	7,837,072,714	242,122,556,299
98	21,786,199,349	17,069,212,537	5,654,702,562	264,725,837,802
99	22,110,350,479	19,722,690,036	3,256,765,804	286,513,412,252
100	22,363,344,384	22,674,504,738	474,088,413	307,043,439,522
101	22,587,169,295	25,919,481,811	(2,643,049,318)	325,893,430,971
102	22,788,075,360	29,324,898,652	(5,950,670,399)	342,755,300,740
103	22,970,974,948	32,990,029,762	(9,546,208,940)	357,201,962,852
104	23,137,964,129	36,798,824,255	(13,307,378,175)	368,898,722,077
105	23,292,759,749	40,894,822,233	(17,378,680,115)	377,342,952,508
106	23,438,749,840	45,064,936,773	(21,536,070,738)	382,220,888,445
107	23,578,667,467	49,556,607,677	(26,032,579,389)	382,943,771,247
108	23,701,719,040	54,366,367,519	(30,876,168,472)	378,873,666,762
109	23,801,848,658	58,943,384,054	(35,503,532,499)	369,891,290,936
110	23,877,322,425	63,662,337,463	(40,304,098,932)	355,479,582,370
111	23,937,684,916	68,340,540,874	(45,078,682,302)	335,284,470,834
112	23,985,195,946	73,169,199,454	(50,022,648,773)	308,731,735,019
113	24,007,890,520	78,222,103,593	(55,225,130,263)	275,117,826,208
114	24,004,627,793	83,239,899,644	(60,419,069,975)	233,957,004,068
115	23,983,071,418	88,220,706,286	(65,594,321,749)	184,739,672,604
116	23,944,392,822	93,177,195,253	(70,762,739,901)	126,908,709,785
117	23,890,555,946	97,970,606,507	(75,778,688,513)	60,013,630,957
118	23,825,374,776	102,611,940,866	(80,649,465,959)	(16,434,880,834)
119	23,753,560,220	106,966,500,705	(85,230,699,256)	(102,816,021,749)
120	23,680,444,372	111,041,283,112	(89,523,920,908)	(199,537,064,179)
121	23,608,980,235	114,691,926,278	(93,376,642,189)	(306,881,300,861)
122	23,541,172,127	118,038,325,194	(96,910,738,819)	(425,273,730,741)
123	23,480,833,923	120,798,360,958	(99,830,303,893)	(554,873,195,785)
124	23,437,881,790	123,058,307,654	(102,213,969,714)	(695,928,289,204)
125	23,418,077,361	124,883,140,915	(104,122,782,656)	(848,766,052,105)
126	23,414,933,545	126,670,262,353	(105,974,759,328)	(1,014,154,435,080)
127	23,420,739,092	128,145,351,176	(107,494,391,137)	(1,192,639,636,673)
128	23,438,065,607	129,290,661,692	(108,660,570,175)	(1,384,784,981,415)
129	23,465,637,737	130,103,199,549	(109,471,563,692)	(1,591,191,493,806)
130	23,505,230,932	130,485,240,304	(109,824,385,002)	(1,812,399,283,375)
131	23,554,097,873	130,789,539,895	(110,086,867,320)	(2,049,354,100,531)
132	23,603,853,817	130,901,069,275	(110,148,995,348)	(2,302,957,882,916)
133	23,653,718,186	130,761,465,940	(109,951,233,660)	(2,574,116,168,380)
134	23,702,972,368	130,421,049,102	(109,546,401,770)	(2,863,850,701,937)
135	23,751,108,227	129,913,696,870	(108,970,087,172)	(3,173,290,338,244)
136	23,797,658,304	129,265,000,826	(108,249,262,183)	(3,503,669,924,105)
137	23,842,038,550	128,522,288,472	(107,433,507,688)	(3,856,360,326,480)
138	23,883,862,271	127,714,537,825	(106,553,212,540)	(4,232,858,761,874)

附件 二十一 不同身分別收支表

軍職-合併

12.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	17,257,886,618	607,631,968	17,837,399,286	17,837,399,286
90	7,087,898,116	1,341,561,872	6,196,328,593	25,282,345,829
91	7,034,896,092	2,174,572,196	5,277,943,848	32,330,053,886
92	6,987,822,512	3,104,520,015	4,265,629,614	38,858,787,272
93	6,947,083,926	4,123,369,184	3,168,133,551	44,747,035,932
94	6,911,605,573	5,245,301,490	1,969,635,913	49,848,964,360
95	6,881,761,622	6,456,859,272	684,457,770	54,022,849,635
96	6,859,305,821	7,740,732,435	(667,618,664)	57,136,830,446
97	6,842,563,834	9,115,578,127	(2,107,684,031)	59,028,724,545
98	6,830,491,826	10,574,645,403	(3,629,872,005)	59,530,863,258
99	6,823,946,206	12,042,889,092	(5,155,638,900)	58,542,384,786
100	6,821,823,620	13,496,390,217	(6,661,423,322)	55,978,928,399
101	6,823,550,085	14,932,622,216	(8,145,225,936)	51,752,227,451
102	6,829,554,660	16,347,936,414	(9,602,813,432)	45,772,069,941
103	6,839,628,478	17,738,723,333	(11,030,675,622)	37,945,439,215
104	6,854,064,823	19,097,144,509	(12,420,390,522)	28,181,229,437
105	6,873,101,056	20,423,155,721	(13,771,658,417)	16,382,257,081
106	6,892,607,973	21,741,884,332	(15,114,889,498)	2,414,125,579
107	6,910,756,510	23,035,477,965	(16,433,574,222)	(13,850,459,853)
108	6,928,763,726	24,312,141,937	(17,734,897,983)	(32,554,890,026)
109	6,945,634,218	25,016,489,930	(18,445,429,784)	(53,279,162,112)
110	6,960,455,331	25,646,816,582	(19,081,586,152)	(76,090,289,612)
111	6,972,729,520	26,207,676,860	(19,648,611,153)	(101,065,221,038)
112	6,981,909,224	26,731,095,734	(20,180,217,563)	(128,320,004,074)
113	6,984,170,596	27,226,345,656	(20,690,088,398)	(157,992,492,757)
114	6,979,903,885	27,674,954,437	(21,158,698,310)	(190,210,665,560)
115	6,970,513,717	28,073,552,090	(21,581,058,408)	(225,106,470,557)
116	6,957,756,984	28,430,945,678	(21,964,398,914)	(262,828,322,409)
117	6,940,890,181	28,743,704,179	(22,305,966,303)	(303,532,271,281)
118	6,919,632,648	29,001,897,164	(22,595,788,764)	(347,375,319,034)
119	6,901,018,011	29,195,161,301	(22,815,620,402)	(394,507,211,768)
120	6,886,670,101	29,403,900,806	(23,046,894,490)	(445,169,611,082)
121	6,871,899,012	29,613,767,229	(23,279,787,070)	(499,611,270,928)
122	6,857,914,264	29,843,374,889	(23,532,258,761)	(558,116,318,653)
123	6,837,821,854	30,175,053,227	(23,896,848,380)	(621,081,309,339)
124	6,814,371,908	30,492,603,264	(24,250,416,135)	(688,807,417,128)
125	6,798,569,721	30,793,704,769	(24,578,786,294)	(761,602,722,621)
126	6,783,521,509	31,129,480,009	(24,942,216,489)	(839,857,129,694)
127	6,772,671,322	31,375,128,586	(25,207,927,054)	(923,855,055,826)
128	6,771,409,588	31,635,397,660	(25,478,501,533)	(1,014,003,411,267)
129	6,769,521,241	31,856,516,177	(25,709,248,837)	(1,110,692,898,892)
130	6,767,741,279	32,020,493,189	(25,880,772,536)	(1,214,322,174,350)
131	6,766,578,118	32,149,737,193	(26,015,708,155)	(1,325,340,434,710)
132	6,765,958,124	32,214,866,718	(26,083,742,053)	(1,444,198,007,193)
133	6,765,781,242	32,215,466,974	(26,084,552,227)	(1,571,376,419,924)
134	6,765,967,639	32,156,328,767	(26,023,179,745)	(1,707,395,949,063)
135	6,766,469,844	32,055,292,941	(25,918,130,115)	(1,852,831,795,613)
136	6,767,180,498	31,921,944,461	(25,779,432,974)	(2,008,309,454,279)
137	6,768,035,461	31,741,491,431	(25,591,856,098)	(2,174,482,972,177)
138	6,768,982,077	31,531,259,201	(25,373,377,311)	(2,352,070,157,540)

附件 二十一 不同身分別收支表

公務—一次

12.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	78,539,481,728	3,472,548,739	80,445,213,103	80,445,213,103
90	19,261,290,524	3,972,842,055	16,500,041,084	102,576,419,105
91	19,667,064,451	4,655,990,268	16,227,565,179	125,984,333,621
92	20,218,228,504	5,488,244,023	15,956,420,739	150,759,657,713
93	20,762,876,514	6,461,026,029	15,532,940,578	176,845,774,331
94	21,297,783,936	7,592,117,352	14,935,281,557	204,160,260,092
95	21,823,727,125	8,706,576,943	14,345,234,804	232,796,713,102
96	22,339,650,356	9,967,043,340	13,593,436,083	262,685,919,102
97	22,838,737,468	11,387,256,812	12,658,379,054	293,732,312,493
98	23,317,138,744	12,987,663,638	11,514,794,725	325,808,369,093
99	23,774,452,401	14,616,512,050	10,319,226,440	358,934,181,369
100	24,200,161,243	16,811,294,090	8,504,434,706	392,564,008,771
101	24,576,633,610	19,427,729,780	6,200,798,016	426,244,287,400
102	24,908,826,100	21,936,041,178	3,961,626,495	460,043,014,013
103	25,206,108,522	24,401,418,164	1,729,512,902	493,975,537,896
104	25,469,729,215	26,832,845,989	(503,501,455)	528,050,324,094
105	25,700,265,741	29,294,680,574	(2,803,368,868)	562,210,477,912
106	25,908,772,792	31,122,348,418	(4,470,820,642)	597,094,390,724
107	26,103,326,301	33,087,791,487	(6,295,718,507)	632,595,279,568
108	26,270,297,625	35,488,226,384	(8,600,088,354)	668,276,860,784
109	26,407,161,312	37,808,365,815	(10,853,615,099)	704,202,625,940
110	26,524,282,504	39,757,779,429	(12,744,784,545)	740,752,025,211
111	26,630,863,511	41,314,738,881	(14,241,274,248)	778,363,392,728
112	26,724,754,614	43,212,188,298	(16,103,547,706)	816,745,282,512
113	26,796,051,747	45,253,387,274	(18,138,692,413)	855,778,759,875
114	26,848,885,186	46,941,153,749	(19,827,999,850)	895,855,273,217
115	26,893,612,632	48,155,263,184	(21,036,026,048)	937,529,116,295
116	26,935,214,165	49,223,725,043	(22,096,737,949)	981,059,416,486
117	26,975,760,792	49,869,515,555	(22,721,363,957)	1,027,012,211,683
118	27,020,318,825	49,476,378,222	(22,267,022,443)	1,076,636,044,058
119	27,068,589,392	49,111,414,980	(21,837,852,023)	1,130,162,715,120
120	27,114,602,426	49,062,329,353	(21,737,843,509)	1,187,536,261,669
121	27,164,995,976	48,399,493,221	(20,998,279,385)	1,249,665,520,601
122	27,214,088,965	49,063,287,467	(21,632,383,994)	1,315,509,723,049
123	27,264,882,853	48,082,289,829	(20,563,282,685)	1,387,032,120,977
124	27,358,330,045	45,744,387,118	(18,044,948,821)	1,466,079,420,624
125	27,498,930,024	43,755,027,069	(15,836,696,808)	1,552,868,283,260
126	27,670,506,603	42,296,795,463	(14,144,703,367)	1,647,424,359,721
127	27,866,289,331	41,139,558,791	(12,738,160,925)	1,750,005,903,976
128	28,086,159,492	40,112,427,390	(11,440,426,871)	1,861,065,890,384
129	28,328,047,186	39,356,549,299	(10,399,720,661)	1,980,940,782,050
130	28,581,455,522	39,232,806,243	(10,000,572,929)	2,109,606,063,864
131	28,831,749,206	39,762,486,515	(10,280,664,222)	2,246,997,824,112
132	29,062,232,839	40,997,716,785	(11,311,778,861)	2,392,975,892,939
133	29,265,911,036	42,523,950,547	(12,672,591,669)	2,547,811,613,775
134	29,444,181,794	44,020,255,750	(14,029,632,096)	2,712,128,794,643
135	29,595,951,220	45,461,137,053	(15,357,698,019)	2,886,620,112,249
136	29,723,142,444	46,800,443,182	(16,606,992,441)	3,072,076,527,666
137	29,826,664,985	48,111,020,658	(17,851,895,205)	3,269,269,989,397
138	29,906,406,293	49,371,675,927	(19,070,603,955)	3,479,048,284,700

附件 二十一 不同身分別收支表

公務-月退

12.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	78,539,481,728	666,856,462	83,347,443,761	83,347,443,761
90	19,261,290,524	1,436,428,385	19,123,727,786	108,305,492,610
91	19,667,064,451	2,346,215,135	18,616,815,155	134,503,692,248
92	20,218,228,504	3,422,303,050	18,093,446,698	162,012,397,403
93	20,762,876,514	4,692,542,351	17,362,274,318	190,715,539,539
94	21,297,783,936	6,188,421,004	16,387,276,350	220,452,903,657
95	21,823,727,125	7,908,785,188	15,170,477,012	251,055,083,925
96	22,339,650,356	9,881,685,956	13,681,730,447	282,310,670,247
97	22,838,737,468	12,136,993,563	11,882,845,328	313,955,262,493
98	23,317,138,744	14,707,187,586	9,736,105,323	345,668,236,190
99	23,774,452,401	17,598,958,561	7,234,159,781	377,099,172,504
100	24,200,161,243	20,910,835,988	4,263,835,593	407,759,950,172
101	24,576,633,610	24,714,812,871	731,796,740	437,034,943,424
102	24,908,826,100	28,988,994,023	(3,334,004,657)	464,293,384,806
103	25,206,108,522	33,723,553,706	(7,913,379,083)	488,880,542,660
104	25,469,729,215	38,926,892,078	(13,013,680,005)	510,088,500,641
105	25,700,265,741	44,586,902,889	(18,621,766,630)	527,172,929,056
106	25,908,772,792	50,602,932,124	(24,621,693,114)	539,453,340,976
107	26,103,326,301	56,998,356,481	(31,028,999,256)	546,186,075,587
108	26,270,297,625	63,847,001,350	(37,934,633,276)	546,484,467,603
109	26,407,161,312	70,464,799,611	(44,633,692,882)	540,104,687,453
110	26,524,282,504	77,347,054,707	(51,627,433,233)	526,284,582,341
111	26,630,863,511	84,384,514,845	(58,792,996,927)	504,331,506,178
112	26,724,754,614	91,605,966,694	(66,162,461,323)	473,472,250,287
113	26,796,051,747	99,002,049,049	(73,736,740,468)	432,878,567,339
114	26,848,885,186	106,473,185,590	(81,408,412,420)	381,771,654,633
115	26,893,612,632	113,930,591,809	(89,074,555,026)	319,421,115,431
116	26,935,214,165	121,313,451,381	(96,666,930,711)	245,113,662,800
117	26,975,760,792	128,493,463,441	(104,050,608,045)	158,221,011,152
118	27,020,318,825	135,214,722,142	(110,955,455,011)	58,341,026,921
119	27,068,589,392	141,513,630,146	(117,419,446,607)	(54,994,547,802)
120	27,114,602,426	147,350,059,020	(123,407,461,632)	(182,251,627,780)
121	27,164,995,976	152,549,895,629	(128,732,293,347)	(323,741,535,071)
122	27,214,088,965	157,368,039,515	(133,663,690,638)	(480,067,133,164)
123	27,264,882,853	161,528,503,958	(137,912,959,060)	(651,584,791,546)
124	27,358,330,045	164,799,832,860	(141,196,859,493)	(838,392,586,448)
125	27,498,930,024	167,261,092,399	(143,592,364,179)	(1,040,672,431,678)
126	27,670,506,603	169,112,748,550	(145,324,145,255)	(1,258,843,647,151)
127	27,866,289,331	170,389,755,844	(146,435,604,353)	(1,493,398,306,805)
128	28,086,159,492	171,046,373,314	(146,879,553,673)	(1,744,815,741,954)
129	28,328,047,186	171,151,708,074	(146,729,692,964)	(2,013,682,536,855)
130	28,581,455,522	170,888,212,897	(146,185,984,514)	(2,300,826,298,948)
131	28,831,749,206	170,443,433,279	(145,458,086,658)	(2,607,342,226,533)
132	29,062,232,839	169,885,653,206	(144,634,496,977)	(2,934,490,679,367)
133	29,265,911,036	169,246,318,100	(143,755,227,930)	(3,283,660,254,853)
134	29,444,181,794	168,587,151,745	(142,882,631,240)	(3,656,399,103,932)
135	29,595,951,220	167,987,034,663	(142,099,472,017)	(4,054,446,513,224)
136	29,723,142,444	167,459,546,542	(141,417,739,452)	(4,479,675,508,602)
137	29,826,664,985	167,096,273,952	(140,931,198,244)	(4,934,183,992,448)
138	29,906,406,293	167,110,445,738	(140,860,534,453)	(5,420,437,406,373)

附件 二十一 不同身分別收支表

教育—一次

12.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	58,936,130,707	4,376,560,447	58,534,510,528	58,534,510,528
90	18,279,805,007	5,080,011,470	14,304,586,633	76,936,512,898
91	18,759,844,952	5,979,548,184	13,887,741,362	96,209,810,163
92	19,226,724,223	6,980,481,639	13,351,928,566	116,296,425,440
93	19,681,201,187	8,102,221,908	12,677,881,761	137,115,056,982
94	20,125,586,897	9,163,138,937	12,055,953,361	158,769,064,331
95	20,562,252,954	10,299,542,153	11,347,681,416	181,230,580,250
96	20,987,242,095	11,482,553,352	10,578,703,497	204,495,424,365
97	21,396,817,353	12,884,902,669	9,566,347,610	228,376,451,681
98	21,786,199,349	14,373,126,627	8,443,555,513	252,806,358,811
99	22,110,350,479	15,709,085,351	7,408,470,773	277,911,274,701
100	22,363,344,384	17,313,460,197	6,019,596,006	303,384,659,936
101	22,587,169,295	19,101,670,316	4,409,349,731	329,030,935,863
102	22,788,075,360	20,709,326,482	2,961,346,751	355,024,448,124
103	22,970,974,948	22,427,527,431	1,379,728,429	381,255,887,922
104	23,137,964,129	23,909,516,322	25,425,623	407,969,225,700
105	23,292,759,749	25,557,787,244	(1,513,927,761)	435,013,143,737
106	23,438,749,840	26,808,892,203	(2,651,871,397)	462,812,192,402
107	23,578,667,467	28,354,235,626	(4,100,675,204)	491,108,370,666
108	23,701,719,040	30,093,526,265	(5,768,146,247)	519,717,810,366
109	23,801,848,658	32,122,582,589	(7,759,879,737)	548,338,177,355
110	23,877,322,425	34,038,925,531	(9,661,403,359)	577,060,446,411
111	23,937,684,916	35,513,033,849	(11,121,644,995)	606,333,032,665
112	23,985,195,946	37,173,811,456	(12,788,729,908)	635,987,615,043
113	24,007,890,520	39,197,968,159	(14,858,250,687)	665,648,497,410
114	24,004,627,793	40,880,847,057	(16,602,525,273)	695,641,366,955
115	23,983,071,418	42,364,004,255	(18,159,780,329)	726,176,482,313
116	23,944,392,822	43,767,143,410	(19,652,584,855)	757,356,251,220
117	23,890,555,946	44,862,000,576	(20,842,719,371)	789,528,469,434
118	23,825,374,776	45,798,072,573	(21,880,743,626)	822,914,718,669
119	23,753,560,220	46,264,295,690	(22,439,850,144)	858,078,898,832
120	23,680,444,372	46,554,521,997	(22,818,296,526)	895,326,125,224
121	23,608,980,235	46,539,817,488	(22,879,552,690)	935,119,401,299
122	23,541,172,127	46,487,651,227	(22,898,146,166)	977,679,613,224
123	23,480,833,923	45,618,836,305	(22,063,998,902)	1,024,053,187,249
124	23,437,881,790	44,299,892,408	(20,745,631,507)	1,074,991,278,849
125	23,418,077,361	42,868,962,281	(19,286,656,614)	1,130,954,011,754
126	23,414,933,545	42,221,365,369	(18,620,141,042)	1,191,500,651,534
127	23,420,739,092	41,586,844,024	(17,957,575,124)	1,256,948,122,017
128	23,438,065,607	40,979,042,752	(17,310,321,229)	1,327,624,169,329
129	23,465,637,737	40,465,497,402	(16,749,603,610)	1,403,808,257,573
130	23,505,230,932	39,742,186,899	(15,959,040,688)	1,486,115,794,915
131	23,554,097,873	39,574,027,763	(15,732,807,899)	1,574,411,092,660
132	23,603,853,817	39,566,910,704	(15,672,207,096)	1,668,947,662,050
133	23,653,718,186	39,620,109,906	(15,673,881,903)	1,770,100,116,491
134	23,702,972,368	39,703,797,528	(15,707,747,077)	1,878,299,377,568
135	23,751,108,227	39,802,733,216	(15,758,581,580)	1,994,021,752,417
136	23,797,658,304	39,924,118,644	(15,834,335,061)	2,117,768,940,025
137	23,842,038,550	40,062,718,261	(15,930,216,757)	2,250,082,549,070
138	23,883,862,271	40,221,552,176	(16,049,764,454)	2,391,538,563,050

附件 二十一 不同身分別收支表

教育-月退

12.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	58,936,130,707	879,798,502	62,151,589,209	62,151,589,209
90	18,279,805,007	1,910,195,614	17,583,469,651	84,085,670,104
91	18,759,844,952	3,129,638,881	16,835,710,468	106,807,377,479
92	19,226,724,223	4,559,626,766	15,856,080,317	130,139,974,220
93	19,681,201,187	6,223,659,159	14,621,082,178	153,870,854,593
94	20,125,586,897	8,113,090,818	13,142,131,581	177,783,945,996
95	20,562,252,954	10,241,708,090	11,407,505,436	201,636,327,652
96	20,987,242,095	12,616,305,026	9,405,941,646	225,156,812,234
97	21,396,817,353	15,273,121,443	7,095,954,902	248,013,743,992
98	21,786,199,349	18,224,677,927	4,459,479,869	269,834,185,941
99	22,110,350,479	21,442,806,330	1,477,463,675	290,200,042,631
100	22,363,344,384	24,972,095,256	(1,902,557,699)	308,611,487,916
101	22,587,169,295	28,841,401,024	(5,665,506,053)	324,548,786,017
102	22,788,075,360	33,017,286,725	(9,770,106,320)	337,497,094,718
103	22,970,974,948	37,516,816,476	(14,228,753,526)	346,893,137,822
104	23,137,964,129	42,322,813,369	(19,021,436,946)	352,154,220,524
105	23,292,759,749	47,467,837,229	(24,177,859,695)	352,627,156,267
106	23,438,749,840	52,888,955,874	(29,629,299,027)	347,681,758,178
107	23,578,667,467	58,643,338,556	(35,431,966,897)	336,587,514,353
108	23,701,719,040	64,769,013,770	(41,636,749,426)	318,511,890,931
109	23,801,848,658	70,438,013,253	(47,393,669,397)	293,414,053,900
110	23,877,322,425	76,358,085,434	(53,436,682,748)	260,516,354,924
111	23,937,684,916	82,409,472,456	(59,631,698,290)	219,120,801,478
112	23,985,195,946	88,595,794,310	(65,980,042,573)	168,479,215,009
113	24,007,890,520	94,946,733,065	(72,525,221,509)	107,747,538,550
114	24,004,627,793	101,393,779,324	(79,197,589,133)	36,092,277,116
115	23,983,071,418	107,873,578,586	(85,923,410,929)	(47,304,674,414)
116	23,944,392,822	114,352,931,757	(92,667,092,063)	(143,283,093,686)
117	23,890,555,946	120,731,437,620	(99,322,675,288)	(252,635,585,533)
118	23,825,374,776	126,960,741,563	(105,836,061,244)	(376,156,137,764)
119	23,753,560,220	132,981,731,426	(112,141,063,161)	(514,628,130,569)
120	23,680,444,372	138,678,466,447	(118,112,045,643)	(668,764,145,352)
121	23,608,980,235	143,899,972,902	(123,589,680,546)	(839,167,316,073)
122	23,541,172,127	148,702,899,751	(128,630,421,385)	(1,026,539,449,583)
123	23,480,833,923	153,018,157,238	(133,158,720,317)	(1,231,555,931,371)
124	23,437,881,790	156,811,914,188	(137,128,971,803)	(1,454,893,818,370)
125	23,418,077,361	160,032,074,616	(140,481,122,389)	(1,697,217,508,044)
126	23,414,933,545	162,862,646,774	(143,412,452,879)	(1,959,435,186,487)
127	23,420,739,092	165,241,854,242	(145,867,312,285)	(2,242,462,961,826)
128	23,438,065,607	167,138,498,380	(147,810,676,866)	(2,547,246,046,020)
129	23,465,637,737	168,519,357,613	(149,209,546,584)	(2,874,762,815,826)
130	23,505,230,932	169,375,120,335	(150,052,389,708)	(3,226,048,602,642)
131	23,554,097,873	169,881,902,237	(150,524,321,357)	(3,602,396,326,184)
132	23,603,853,817	170,044,280,091	(150,639,047,456)	(4,005,203,116,473)
133	23,653,718,186	169,822,047,098	(150,355,812,985)	(4,435,923,147,611)
134	23,702,972,368	169,299,871,206	(149,762,968,067)	(4,896,200,736,011)
135	23,751,108,227	168,532,681,293	(148,917,875,282)	(5,387,852,662,814)
136	23,797,658,304	167,553,950,332	(147,855,659,522)	(5,912,858,008,732)
137	23,842,038,550	166,433,532,848	(146,649,203,802)	6,473,407,273,145
138	23,883,862,271	165,211,531,675	(145,340,404,577)	(7,071,886,186,842)

附件 二十一 不同身分別收支表

軍職—一次

12.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	17,257,886,618	5,396,127,811	12,884,140,671	12,884,140,671
90	7,087,898,116	6,040,463,174	1,335,747,292	15,121,777,810
91	7,034,896,092	6,577,781,666	723,228,557	16,903,530,813
92	6,987,822,512	7,014,816,761	220,787,208	18,307,565,178
93	6,947,083,926	7,366,788,399	(186,885,373)	19,402,209,367
94	6,911,605,573	7,662,700,766	(530,941,343)	20,229,422,680
95	6,881,761,622	7,897,018,199	(805,254,207)	20,840,228,061
96	6,859,305,821	8,076,236,721	(1,014,666,996)	21,284,377,029
97	6,842,563,834	8,280,193,989	(1,243,555,960)	21,530,727,461
98	6,830,491,826	8,440,667,914	(1,422,468,527)	21,615,409,856
99	6,823,946,206	8,587,739,651	(1,581,604,528)	21,546,884,018
100	6,821,823,620	8,736,861,636	(1,738,128,676)	21,317,037,224
101	6,823,550,085	8,858,286,202	(1,861,883,905)	20,947,345,924
102	6,829,554,660	8,958,537,633	(1,959,159,898)	20,454,500,241
103	6,839,628,478	9,048,416,961	(2,041,352,812)	19,844,962,446
104	6,854,064,823	9,092,331,099	(2,071,331,060)	19,162,778,757
105	6,873,101,056	9,147,557,720	(2,108,089,152)	18,396,084,118
106	6,892,607,973	9,352,053,956	(2,298,749,302)	17,385,060,705
107	6,910,756,510	9,470,701,442	(2,402,060,282)	16,199,954,672
108	6,928,763,726	9,649,565,808	(2,567,811,300)	14,766,140,199
109	6,945,634,218	9,782,540,717	(2,687,310,188)	13,112,459,825
110	6,960,455,331	10,014,934,346	(2,911,841,436)	11,118,490,577
111	6,972,729,520	10,129,243,807	(3,016,950,680)	8,879,834,238
112	6,981,909,224	10,414,391,428	(3,302,087,389)	6,199,335,246
113	6,984,170,596	10,713,109,401	(3,608,663,995)	3,024,624,718
114	6,979,903,885	10,995,229,544	(3,905,056,721)	(668,708,273)
115	6,970,513,717	11,191,939,694	(4,118,582,762)	(4,834,100,614)
116	6,957,756,984	11,347,398,335	(4,293,040,134)	(9,465,527,792)
117	6,940,890,181	11,590,695,079	(4,562,755,723)	(14,690,870,460)
118	6,919,632,648	11,746,044,210	(4,746,195,674)	(20,465,427,066)
119	6,901,018,011	11,473,391,569	(4,484,079,250)	(26,382,086,211)
120	6,886,670,101	11,531,612,886	(4,559,656,114)	(32,788,488,359)
121	6,871,899,012	11,489,837,239	(4,532,248,113)	(39,615,930,657)
122	6,857,914,264	11,527,467,044	(4,586,136,365)	(46,975,182,169)
123	6,837,821,854	12,048,927,825	(5,147,038,471)	(55,410,483,392)
124	6,814,371,908	11,781,458,539	(4,895,457,533)	(64,184,674,762)
125	6,798,569,721	11,478,302,410	(4,598,778,734)	(73,276,380,730)
126	6,783,521,509	11,652,451,486	(4,795,021,526)	(83,200,748,907)
127	6,772,671,322	10,942,075,211	(4,071,812,294)	(93,096,613,624)
128	6,771,409,588	10,939,507,490	(4,070,506,278)	(103,683,882,856)
129	6,769,521,241	10,926,367,541	(4,058,934,741)	(115,000,689,397)
130	6,767,741,279	10,905,370,539	(4,039,119,832)	(127,089,857,486)
131	6,766,578,118	10,880,898,757	(4,015,050,606)	(140,001,198,117)
132	6,765,958,124	10,857,835,557	(3,991,857,240)	(153,793,139,225)
133	6,765,781,242	10,837,911,892	(3,971,437,304)	(168,530,096,275)
134	6,765,967,639	10,819,285,641	(3,951,970,716)	(184,279,173,730)
135	6,766,469,844	10,805,487,725	(3,937,160,681)	(201,115,876,572)
136	6,767,180,498	10,797,404,787	(3,928,039,225)	(219,122,027,157)
137	6,768,035,461	10,791,253,731	(3,920,761,713)	(238,381,330,771)
138	6,768,982,077	10,788,413,221	(3,916,810,588)	(258,984,834,513)

附件 二十一 不同身分別收支表

軍職-月退

12.0% (平準提撥率)

	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	17,257,886,618	607,631,968	17,837,399,286	17,837,399,286
90	7,087,898,116	1,341,561,872	6,196,328,593	25,282,345,829
91	7,034,896,092	2,174,572,196	5,277,943,848	32,330,053,886
92	6,987,822,512	3,104,520,015	4,265,629,614	38,858,787,272
93	6,947,083,926	4,123,369,184	3,168,133,551	44,747,035,932
94	6,911,605,573	5,245,301,490	1,969,635,913	49,848,964,360
95	6,881,761,622	6,456,859,272	684,457,770	54,022,849,635
96	6,859,305,821	7,740,732,435	(667,618,664)	57,136,830,446
97	6,842,563,834	9,115,578,127	(2,107,684,031)	59,028,724,545
98	6,830,491,826	10,574,645,403	(3,629,872,005)	59,530,863,258
99	6,823,946,206	12,042,889,092	(5,155,638,900)	58,542,384,786
100	6,821,823,620	13,496,390,217	(6,661,423,322)	55,978,928,399
101	6,823,550,085	14,932,622,216	(8,145,225,936)	51,752,227,451
102	6,829,554,660	16,347,936,414	(9,602,813,432)	45,772,069,941
103	6,839,628,478	17,738,723,333	(11,030,675,622)	37,945,439,215
104	6,854,064,823	19,097,144,509	(12,420,390,522)	28,181,229,437
105	6,873,101,056	20,423,155,721	(13,771,658,417)	16,382,257,081
106	6,892,607,973	21,741,884,332	(15,114,889,498)	2,414,125,579
107	6,910,756,510	23,035,477,965	(16,433,574,222)	(13,850,459,853)
108	6,928,763,726	24,312,141,937	(17,734,897,983)	(32,554,890,026)
109	6,945,634,218	25,016,489,930	(18,445,429,784)	(53,279,162,112)
110	6,960,455,331	25,646,816,582	(19,081,586,152)	(76,090,289,612)
111	6,972,729,520	26,207,676,860	(19,648,611,153)	(101,065,221,038)
112	6,981,909,224	26,731,095,734	(20,180,217,563)	(128,320,004,074)
113	6,984,170,596	27,226,345,656	(20,690,088,398)	(157,992,492,757)
114	6,979,903,885	27,674,954,437	(21,158,698,310)	(190,210,665,560)
115	6,970,513,717	28,073,552,090	(21,581,058,408)	(225,106,470,557)
116	6,957,756,984	28,430,945,678	(21,964,398,914)	(262,828,322,409)
117	6,940,890,181	28,743,704,179	(22,305,966,303)	(303,532,271,281)
118	6,919,632,648	29,001,897,164	(22,595,788,764)	(347,375,319,034)
119	6,901,018,011	29,195,161,301	(22,815,620,402)	(394,507,211,768)
120	6,886,670,101	29,403,900,806	(23,046,894,490)	(445,169,611,082)
121	6,871,899,012	29,613,767,229	(23,279,787,070)	(499,611,270,928)
122	6,857,914,264	29,843,374,889	(23,532,258,761)	(558,116,318,653)
123	6,837,821,854	30,175,053,227	(23,896,848,380)	(621,081,309,339)
124	6,814,371,908	30,492,603,264	(24,250,416,135)	(688,807,417,128)
125	6,798,569,721	30,793,704,769	(24,578,786,294)	(761,602,722,621)
126	6,783,521,509	31,129,480,009	(24,942,216,489)	(839,857,129,694)
127	6,772,671,322	31,375,128,586	(25,207,927,054)	(923,855,055,826)
128	6,771,409,588	31,635,397,660	(25,478,501,533)	(1,014,003,411,267)
129	6,769,521,241	31,856,516,177	(25,709,248,837)	(1,110,692,898,892)
130	6,767,741,279	32,020,493,189	(25,880,772,536)	(1,214,322,174,350)
131	6,766,578,118	32,149,737,193	(26,015,708,155)	(1,325,340,434,710)
132	6,765,958,124	32,214,866,718	(26,083,742,053)	(1,444,198,007,193)
133	6,765,781,242	32,215,466,974	(26,084,552,227)	(1,571,376,419,924)
134	6,765,967,639	32,156,328,767	(26,023,179,745)	(1,707,395,949,063)
135	6,766,469,844	32,055,292,941	(25,918,130,115)	(1,852,831,795,613)
136	6,767,180,498	31,921,944,461	(25,779,432,974)	(2,008,309,454,279)
137	6,768,035,461	31,741,491,431	(25,591,856,098)	(2,174,482,972,177)
138	6,768,982,077	31,531,259,201	(25,373,377,311)	(2,352,070,157,540)

附件二十一 不同身分別收支表

公務-合併A

年度	提撥率	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	10%	75,404,155,818	1,789,133,373	78,831,752,773	78,831,752,773
90	12%	19,261,290,524	2,450,993,853	18,074,253,105	102,424,228,573
91	12%	19,667,064,451	3,270,125,189	17,661,115,165	127,255,039,738
92	12%	20,218,228,504	4,248,679,439	17,238,636,314	153,401,528,834
93	12%	20,762,876,514	5,399,935,822	16,630,540,822	180,770,176,674
94	12%	21,297,783,936	6,749,899,543	15,806,478,433	209,230,567,474
95	12%	21,823,727,125	8,227,901,890	14,840,380,129	238,717,087,326
96	12%	22,339,650,356	9,915,828,910	13,646,412,701	269,073,696,140
97	12%	22,838,737,468	11,837,098,862	12,193,058,818	300,101,913,688
98	12%	23,317,138,744	14,019,378,007	10,447,581,084	331,556,628,731
99	12%	23,774,452,401	16,405,979,956	8,468,186,444	363,233,779,186
100	12%	24,200,161,243	19,271,019,229	5,960,075,238	394,620,218,967
101	12%	24,576,633,610	22,599,979,635	2,919,397,250	425,163,031,545
102	12%	24,908,826,100	26,167,812,885	(415,752,197)	454,508,691,557
103	12%	25,206,108,522	29,994,699,489	(4,056,222,289)	482,268,077,677
104	12%	25,469,729,215	34,089,273,643	(8,009,608,585)	508,017,234,529
105	12%	25,700,265,741	38,470,013,963	(12,294,407,525)	531,284,033,421
106	12%	25,908,772,792	42,810,698,641	(16,561,344,125)	551,912,571,635
107	12%	26,103,326,301	47,434,130,484	(21,135,686,957)	569,410,764,693
108	12%	26,270,297,625	52,503,491,363	(26,200,815,307)	583,068,702,914
109	12%	26,407,161,312	57,402,226,092	(31,121,661,769)	592,761,850,349
110	12%	26,524,282,504	62,311,344,595	(36,074,373,758)	598,180,806,116
111	12%	26,630,863,511	67,156,604,459	(40,972,307,856)	599,081,154,689
112	12%	26,724,754,614	72,248,455,335	(46,138,895,876)	594,877,939,640
113	12%	26,796,051,747	77,502,584,339	(51,497,521,246)	585,021,874,169
114	12%	26,848,885,186	82,660,372,854	(56,776,247,392)	569,197,157,969
115	12%	26,893,612,632	87,620,460,359	(61,859,143,435)	547,181,815,592
116	12%	26,935,214,165	92,477,560,846	(66,838,853,606)	518,645,689,078
117	12%	26,975,760,792	97,043,884,287	(71,518,910,410)	483,431,976,904
118	12%	27,020,318,825	100,919,384,574	(75,480,081,984)	441,792,133,303
119	12%	27,068,589,392	104,552,744,079	(79,186,808,773)	393,530,773,861
120	12%	27,114,602,426	108,034,967,153	(82,739,614,383)	338,338,313,648
121	12%	27,164,995,976	110,889,734,666	(85,638,687,762)	276,383,307,841
122	12%	27,214,088,965	114,046,138,696	(88,851,167,980)	206,878,971,410
123	12%	27,264,882,853	116,150,018,306	(90,973,088,510)	130,387,410,898
124	12%	27,358,330,045	117,177,654,563	(91,936,095,224)	47,578,434,437
125	12%	27,498,930,024	117,858,666,267	(92,490,097,231)	(41,581,172,384)
126	12%	27,670,506,603	118,386,367,315	(92,852,368,500)	(137,344,222,950)
127	12%	27,866,289,331	118,689,677,023	(92,956,626,982)	(239,914,945,539)
128	12%	28,086,159,492	118,672,794,944	(92,703,902,952)	(349,412,894,679)
129	12%	28,328,047,186	118,433,644,564	(92,197,704,043)	(466,069,501,349)
130	12%	28,581,455,522	118,226,050,236	(91,711,819,880)	(590,406,186,323)
131	12%	28,831,749,206	118,171,054,574	(91,387,117,684)	(723,121,737,050)
132	12%	29,062,232,839	118,330,478,638	(91,305,409,731)	(865,045,668,374)
133	12%	29,265,911,036	118,557,371,079	(91,322,173,426)	(1,016,921,038,586)
134	12%	29,444,181,794	118,760,393,347	(91,341,431,582)	(1,179,446,942,869)
135	12%	29,595,951,220	118,976,675,619	(91,402,762,418)	(1,353,410,991,287)
136	12%	29,723,142,444	119,195,905,198	(91,493,440,648)	(1,539,643,201,325)
137	12%	29,826,664,985	119,502,172,635	(91,699,477,028)	(1,739,117,702,446)
138	12%	29,906,406,293	120,014,937,814	(92,144,562,254)	(1,953,000,503,872)

附件二十一 不同身分別收支表

公務-合併B

年度	提撥率	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	9%	73,836,492,862	1,789,133,373	77,154,353,411	77,154,353,411
90	10%	16,051,075,437	2,450,993,853	14,639,322,962	97,194,481,112
91	11%	18,028,142,413	3,270,125,189	15,907,468,585	119,905,563,374
92	12%	20,218,228,504	4,248,679,439	17,238,636,314	145,537,589,125
93	12%	20,762,876,514	5,399,935,822	16,630,540,822	172,355,761,185
94	12%	21,297,783,936	6,749,899,543	15,806,478,433	200,227,142,901
95	12%	21,823,727,125	8,227,901,890	14,840,380,129	229,083,423,033
96	12%	22,339,650,356	9,915,828,910	13,646,412,701	258,765,675,347
97	12%	22,838,737,468	11,837,098,862	12,193,058,818	289,072,331,440
98	12%	23,317,138,744	14,019,378,007	10,447,581,084	319,754,975,724
99	12%	23,774,452,401	16,405,979,956	8,468,186,444	350,606,010,470
100	12%	24,200,161,243	19,271,019,229	5,960,075,238	381,108,506,440
101	12%	24,576,633,610	22,599,979,635	2,919,397,250	410,705,499,141
102	12%	24,908,826,100	26,167,812,885	(415,752,197)	439,039,131,885
103	12%	25,206,108,522	29,994,699,489	(4,056,222,289)	465,715,648,828
104	12%	25,469,729,215	34,089,273,643	(8,009,608,585)	490,306,135,661
105	12%	25,700,265,741	38,470,013,963	(12,294,407,525)	512,333,157,632
106	12%	25,908,772,792	42,810,698,641	(16,561,344,125)	531,635,134,541
107	12%	26,103,326,301	47,434,130,484	(21,135,686,957)	547,713,907,002
108	12%	26,270,297,625	52,503,491,363	(26,200,815,307)	559,853,065,185
109	12%	26,407,161,312	57,402,226,092	(31,121,661,769)	567,921,117,979
110	12%	26,524,282,504	62,311,344,595	(36,074,373,758)	571,601,222,480
111	12%	26,630,863,511	67,156,604,459	(40,972,307,856)	570,641,000,198
112	12%	26,724,754,614	72,248,455,335	(46,138,895,876)	564,446,974,335
113	12%	26,796,051,747	77,502,584,339	(51,497,521,246)	552,460,741,293
114	12%	26,848,885,186	82,660,372,854	(56,776,247,392)	534,356,745,791
115	12%	26,893,612,632	87,620,460,359	(61,859,143,435)	509,902,574,562
116	12%	26,935,214,165	92,477,560,846	(66,838,853,606)	478,756,901,175
117	12%	26,975,760,792	97,043,884,287	(71,518,910,410)	440,750,973,848
118	12%	27,020,318,825	100,919,384,574	(75,480,081,984)	396,123,460,033
119	12%	27,068,589,392	104,552,744,079	(79,186,808,773)	344,665,293,462
120	12%	27,114,602,426	108,034,967,153	(82,739,614,383)	286,052,249,621
121	12%	27,164,995,976	110,889,734,666	(85,638,687,762)	220,437,219,333
122	12%	27,214,088,965	114,046,138,696	(88,851,167,980)	147,016,656,706
123	12%	27,264,882,853	116,150,018,306	(90,973,088,510)	66,334,734,165
124	12%	27,358,330,045	117,177,654,563	(91,936,095,224)	(20,957,929,668)
125	12%	27,498,930,024	117,858,666,267	(92,490,097,231)	(114,915,081,975)
126	12%	27,670,506,603	118,386,367,315	(92,852,368,500)	(215,811,506,213)
127	12%	27,866,289,331	118,689,677,023	(92,956,626,982)	(323,874,938,630)
128	12%	28,086,159,492	118,672,794,944	(92,703,902,952)	(439,250,087,287)
129	12%	28,328,047,186	118,433,644,564	(92,197,704,043)	(562,195,297,439)
130	12%	28,581,455,522	118,226,050,236	(91,711,819,880)	(693,260,788,140)
131	12%	28,831,749,206	118,171,054,574	(91,387,117,684)	(833,176,160,994)
132	12%	29,062,232,839	118,330,478,638	(91,305,409,731)	(982,803,901,994)
133	12%	29,265,911,036	118,557,371,079	(91,322,173,426)	(1,142,922,348,559)
134	12%	29,444,181,794	118,760,393,347	(91,341,431,582)	(1,314,268,344,541)
135	12%	29,595,951,220	118,976,675,619	(91,402,762,418)	(1,497,669,891,076)
136	12%	29,723,142,444	119,195,905,198	(91,493,440,648)	(1,694,000,224,099)
137	12%	29,826,664,985	119,502,172,635	(91,699,477,028)	(1,904,279,716,815)
138	12%	29,906,406,293	120,014,937,814	(92,144,562,254)	(2,129,723,859,246)

附件二十一 不同身分別收支表

公務-合併C

年度	提撥率	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	9%	73,836,492,862	1,789,133,373	77,154,353,411	77,154,353,411
90	9%	14,445,967,893	2,450,993,853	12,921,857,890	95,477,016,040
91	10%	16,389,220,376	3,270,125,189	14,153,822,004	116,314,229,167
92	10%	16,848,523,754	4,248,679,439	13,633,052,231	138,089,277,440
93	11%	19,032,636,804	5,399,935,822	14,779,184,333	162,534,711,194
94	12%	21,297,783,936	6,749,899,543	15,806,478,433	189,718,619,410
95	12%	21,823,727,125	8,227,901,890	14,840,380,129	217,839,302,898
96	12%	22,339,650,356	9,915,828,910	13,646,412,701	246,734,466,802
97	12%	22,838,737,468	11,837,098,862	12,193,058,818	276,198,938,296
98	12%	23,317,138,744	14,019,378,007	10,447,581,084	305,980,445,061
99	12%	23,774,452,401	16,405,979,956	8,468,186,444	335,867,262,660
100	12%	24,200,161,243	19,271,019,229	5,960,075,238	365,338,046,284
101	12%	24,576,633,610	22,599,979,635	2,919,397,250	393,831,106,774
102	12%	24,908,826,100	26,167,812,885	(415,752,197)	420,983,532,052
103	12%	25,206,108,522	29,994,699,489	(4,056,222,289)	446,396,157,007
104	12%	25,469,729,215	34,089,273,643	(8,009,608,585)	469,634,279,412
105	12%	25,700,265,741	38,470,013,963	(12,294,407,525)	490,214,271,445
106	12%	25,908,772,792	42,810,698,641	(16,561,344,125)	507,967,926,321
107	12%	26,103,326,301	47,434,130,484	(21,135,686,957)	522,389,994,207
108	12%	26,270,297,625	52,503,491,363	(26,200,815,307)	532,756,478,495
109	12%	26,407,161,312	57,402,226,092	(31,121,661,769)	538,927,770,221
110	12%	26,524,282,504	62,311,344,595	(36,074,373,758)	540,578,340,378
111	12%	26,630,863,511	67,156,604,459	(40,972,307,856)	537,446,516,349
112	12%	26,724,754,614	72,248,455,335	(46,138,895,876)	528,928,876,617
113	12%	26,796,051,747	77,502,584,339	(51,497,521,246)	514,456,376,734
114	12%	26,848,885,186	82,660,372,854	(56,776,247,392)	493,692,075,714
115	12%	26,893,612,632	87,620,460,359	(61,859,143,435)	466,391,377,579
116	12%	26,935,214,165	92,477,560,846	(66,838,853,606)	432,199,920,404
117	12%	26,975,760,792	97,043,884,287	(71,518,910,410)	390,935,004,422
118	12%	27,020,318,825	100,919,384,574	(75,480,081,984)	342,820,372,748
119	12%	27,068,589,392	104,552,744,079	(79,186,808,773)	287,630,990,067
120	12%	27,114,602,426	108,034,967,153	(82,739,614,383)	225,025,544,988
121	12%	27,164,995,976	110,889,734,666	(85,638,687,762)	155,138,645,376
122	12%	27,214,088,965	114,046,138,696	(88,851,167,980)	77,147,182,572
123	12%	27,264,882,853	116,150,018,306	(90,973,088,510)	(8,425,603,159)
124	12%	27,358,330,045	117,177,654,563	(91,936,095,224)	(100,951,490,604)
125	12%	27,498,930,024	117,858,666,267	(92,490,097,231)	(200,508,192,177)
126	12%	27,670,506,603	118,386,367,315	(92,852,368,500)	(307,396,134,130)
127	12%	27,866,289,331	118,689,677,023	(92,956,626,982)	(421,870,490,501)
128	12%	28,086,159,492	118,672,794,944	(92,703,902,952)	(544,105,327,788)
129	12%	28,328,047,186	118,433,644,564	(92,197,704,043)	(674,390,404,776)
130	12%	28,581,455,522	118,226,050,236	(91,711,819,880)	(813,309,552,990)
131	12%	28,831,749,206	118,171,054,574	(91,387,117,684)	(961,628,339,384)
132	12%	29,062,232,839	118,330,478,638	(91,305,409,731)	(1,120,247,732,871)
133	12%	29,265,911,036	118,557,371,079	(91,322,173,426)	(1,289,987,247,598)
134	12%	29,444,181,794	118,760,393,347	(91,341,431,582)	(1,471,627,786,512)
135	12%	29,595,951,220	118,976,675,619	(91,402,762,418)	(1,666,044,493,985)
136	12%	29,723,142,444	119,195,905,198	(91,493,440,648)	(1,874,161,049,212)
137	12%	29,826,664,985	119,502,172,635	(91,699,477,028)	(2,097,051,799,685)
138	12%	29,906,406,293	120,014,937,814	(92,144,562,254)	(2,335,989,987,917)

附件二十一 不同身分別收支表

教育-合併A

年度	提撥率	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	10%	55,972,614,379	1,928,827,086	57,895,503,134	57,895,503,134
90	12%	18,279,805,007	2,861,140,370	16,599,804,745	78,547,993,099
91	12%	18,759,844,952	3,984,611,672	15,951,319,736	99,997,672,352
92	12%	19,226,724,223	5,285,883,228	15,104,834,792	122,102,344,208
93	11%	18,041,101,088	6,787,227,984	12,283,214,947	142,932,723,250
94	12%	20,125,586,897	8,428,105,254	12,816,278,115	165,754,291,992
95	12%	20,562,252,954	10,259,058,309	11,389,558,230	188,746,650,662
96	12%	20,987,242,095	12,276,179,524	9,757,770,202	211,716,686,410
97	12%	21,396,817,353	14,556,655,811	7,837,072,714	234,373,927,173
98	12%	21,786,199,349	17,069,212,537	5,654,702,562	256,434,804,637
99	12%	22,110,350,479	19,722,690,036	3,256,765,804	277,642,006,766
100	12%	22,363,344,384	22,674,504,738	474,088,413	297,551,035,652
101	12%	22,587,169,295	25,919,481,811	(2,643,049,318)	315,736,558,830
102	12%	22,788,075,360	29,324,898,652	(5,950,670,399)	331,887,447,549
103	12%	22,970,974,948	32,990,029,762	(9,546,208,940)	345,573,359,938
104	12%	23,137,964,129	36,798,824,255	(13,307,378,175)	356,456,116,958
105	12%	23,292,759,749	40,894,822,233	(17,378,680,115)	364,029,365,031
106	12%	23,438,749,840	45,064,936,773	(21,536,070,738)	367,975,349,845
107	12%	23,578,667,467	49,556,607,677	(26,032,579,389)	367,701,044,945
108	12%	23,701,719,040	54,366,367,519	(30,876,168,472)	362,563,949,618
109	12%	23,801,848,658	58,943,384,054	(35,503,532,499)	352,439,893,593
110	12%	23,877,322,425	63,662,337,463	(40,304,098,932)	336,806,587,212
111	12%	23,937,684,916	68,340,540,874	(45,078,682,302)	315,304,366,016
112	12%	23,985,195,946	73,169,199,454	(50,022,648,773)	287,353,022,863
113	12%	24,007,890,520	78,222,103,593	(55,225,130,263)	252,242,604,201
114	12%	24,004,627,793	83,239,899,644	(60,419,069,975)	209,480,516,521
115	12%	23,983,071,418	88,220,706,286	(65,594,321,749)	158,549,830,928
116	12%	23,944,392,822	93,177,195,253	(70,762,739,901)	98,885,579,192
117	12%	23,890,555,946	97,970,606,507	(75,778,688,513)	30,028,881,223
118	12%	23,825,374,776	102,611,940,866	(80,649,465,959)	(48,518,563,050)
119	12%	23,753,560,220	106,966,500,705	(85,230,699,256)	(137,145,561,720)
120	12%	23,680,444,372	111,041,283,112	(89,523,920,908)	(236,269,671,948)
121	12%	23,608,980,235	114,691,926,278	(93,376,642,189)	(346,185,191,174)
122	12%	23,541,172,127	118,038,325,194	(96,910,738,819)	(467,328,893,375)
123	12%	23,480,833,923	120,798,360,958	(99,830,303,893)	(599,872,219,804)
124	12%	23,437,881,790	123,058,307,654	(102,213,969,714)	(744,077,244,905)
125	12%	23,418,077,361	124,883,140,915	(104,122,782,656)	(900,285,434,705)
126	12%	23,414,933,545	126,670,262,353	(105,974,759,328)	(1,069,280,174,462)
127	12%	23,420,739,092	128,145,351,176	(107,494,391,137)	(1,251,624,177,811)
128	12%	23,438,065,607	129,290,661,692	(108,660,570,175)	(1,447,898,440,433)
129	12%	23,465,637,737	130,103,199,549	(109,471,563,692)	(1,658,722,894,955)
130	12%	23,505,230,932	130,485,240,304	(109,824,385,002)	(1,884,657,882,605)
131	12%	23,554,097,873	130,789,539,895	(110,086,867,320)	(2,126,670,801,707)
132	12%	23,603,853,817	130,901,069,275	(110,148,995,348)	(2,385,686,753,174)
133	12%	23,653,718,186	130,761,465,940	(109,951,233,660)	(2,662,636,059,556)
134	12%	23,702,972,368	130,421,049,102	(109,546,401,770)	(2,958,566,985,495)
135	12%	23,751,108,227	129,913,696,870	(108,970,087,172)	(3,274,636,761,652)
136	12%	23,797,658,304	129,265,000,826	(108,249,262,183)	(3,612,110,597,151)
137	12%	23,842,038,550	128,522,288,472	(107,433,507,688)	(3,972,391,846,640)
138	12%	23,883,862,271	127,714,537,825	(106,553,212,540)	(4,357,012,488,445)

附件二十一 不同身分別收支表

教育-合併B

年度	提撥率	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	9%	54,490,856,215	1,928,827,086	56,310,021,899	56,310,021,899
90	10%	15,233,170,839	2,861,140,370	13,339,906,186	73,591,629,618
91	11%	17,196,524,539	3,984,611,672	14,278,566,894	93,021,610,585
92	12%	19,226,724,223	5,285,883,228	15,104,834,792	114,637,958,118
93	12%	19,681,201,187	6,787,227,984	14,038,122,052	136,700,737,239
94	12%	20,125,586,897	8,428,105,254	12,816,278,115	159,086,066,961
95	12%	20,562,252,954	10,259,058,309	11,389,558,230	181,611,649,878
96	12%	20,987,242,095	12,276,179,524	9,757,770,202	204,082,235,571
97	12%	21,396,817,353	14,556,655,811	7,837,072,714	226,205,064,775
98	12%	21,786,199,349	17,069,212,537	5,654,702,562	247,694,121,872
99	12%	22,110,350,479	19,722,690,036	3,256,765,804	268,289,476,207
100	12%	22,363,344,384	22,674,504,738	474,088,413	287,543,827,954
101	12%	22,587,169,295	25,919,481,811	(2,643,049,318)	305,028,846,593
102	12%	22,788,075,360	29,324,898,652	(5,950,670,399)	320,430,195,456
103	12%	22,970,974,948	32,990,029,762	(9,546,208,940)	333,314,100,198
104	12%	23,137,964,129	36,798,824,255	(13,307,378,175)	343,338,709,037
105	12%	23,292,759,749	40,894,822,233	(17,378,680,115)	349,993,738,555
106	12%	23,438,749,840	45,064,936,773	(21,536,070,738)	352,957,229,515
107	12%	23,578,667,467	49,556,607,677	(26,032,579,389)	351,631,656,192
108	12%	23,701,719,040	54,366,367,519	(30,876,168,472)	345,369,703,653
109	12%	23,801,848,658	58,943,384,054	(35,503,532,499)	334,042,050,410
110	12%	23,877,322,425	63,662,337,463	(40,304,098,932)	317,120,895,007
111	12%	23,937,684,916	68,340,540,874	(45,078,682,302)	294,240,675,356
112	12%	23,985,195,946	73,169,199,454	(50,022,648,773)	264,814,873,858
113	12%	24,007,890,520	78,222,103,593	(55,225,130,263)	228,126,784,765
114	12%	24,004,627,793	83,239,899,644	(60,419,069,975)	183,676,589,724
115	12%	23,983,071,418	88,220,706,286	(65,594,321,749)	130,939,629,256
116	12%	23,944,392,822	93,177,195,253	(70,762,739,901)	69,342,663,403
117	12%	23,890,555,946	97,970,606,507	(75,778,688,513)	(1,582,038,672)
118	12%	23,825,374,776	102,611,940,866	(80,649,465,959)	(82,342,247,338)
119	12%	23,753,560,220	106,966,500,705	(85,230,699,256)	(173,336,903,907)
120	12%	23,680,444,372	111,041,283,112	(89,523,920,908)	(274,994,408,089)
121	12%	23,608,980,235	114,691,926,278	(93,376,642,189)	(387,620,658,845)
122	12%	23,541,172,127	118,038,325,194	(96,910,738,819)	(511,664,843,783)
123	12%	23,480,833,923	120,798,360,958	(99,830,303,893)	(647,311,686,740)
124	12%	23,437,881,790	123,058,307,654	(102,213,969,714)	(794,837,474,527)
125	12%	23,418,077,361	124,883,140,915	(104,122,782,656)	(954,598,880,400)
126	12%	23,414,933,545	126,670,262,353	(105,974,759,328)	(1,127,395,561,356)
127	12%	23,420,739,092	128,145,351,176	(107,494,391,137)	(1,313,807,641,788)
128	12%	23,438,065,607	129,290,661,692	(108,660,570,175)	(1,514,434,746,888)
129	12%	23,465,637,737	130,103,199,549	(109,471,563,692)	(1,729,916,742,862)
130	12%	23,505,230,932	130,485,240,304	(109,824,385,002)	(1,960,835,299,865)
131	12%	23,554,097,873	130,789,539,895	(110,086,867,320)	(2,208,180,638,175)
132	12%	23,603,853,817	130,901,069,275	(110,148,995,348)	(2,472,902,278,195)
133	12%	23,653,718,186	130,761,465,940	(109,951,233,660)	(2,755,956,671,329)
134	12%	23,702,972,368	130,421,049,102	(109,546,401,770)	(3,058,420,040,092)
135	12%	23,751,108,227	129,913,696,870	(108,970,087,172)	(3,381,479,530,070)
136	12%	23,797,658,304	129,265,000,826	(108,249,262,183)	(3,726,432,359,358)
137	12%	23,842,038,550	128,522,288,472	(107,433,507,688)	(4,094,716,132,202)
138	12%	23,883,862,271	127,714,537,825	(106,553,212,540)	(4,487,899,473,996)

附件二十一 不同身分別收支表

教育-合併C

年度	提撥率	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	9%	54,490,856,215	1,928,827,086	56,310,021,899	56,310,021,899
90	9%	13,709,853,755	2,861,140,370	11,709,956,906	71,961,680,338
91	10%	15,633,204,127	3,984,611,672	12,605,814,053	89,604,812,014
92	10%	16,022,270,186	5,285,883,228	11,676,068,972	107,553,217,827
93	11%	18,041,101,088	6,787,227,984	12,283,214,947	127,365,158,022
94	12%	20,125,586,897	8,428,105,254	12,816,278,115	149,096,997,199
95	12%	20,562,252,954	10,259,058,309	11,389,558,230	170,923,345,232
96	12%	20,987,242,095	12,276,179,524	9,757,770,202	192,645,749,600
97	12%	21,396,817,353	14,556,655,811	7,837,072,714	213,968,024,787
98	12%	21,786,199,349	17,069,212,537	5,654,702,562	234,600,489,084
99	12%	22,110,350,479	19,722,690,036	3,256,765,804	254,279,289,124
100	12%	22,363,344,384	22,674,504,738	474,088,413	272,552,927,775
101	12%	22,587,169,295	25,919,481,811	(2,643,049,318)	288,988,583,402
102	12%	22,788,075,360	29,324,898,652	(5,950,670,399)	303,267,113,841
103	12%	22,970,974,948	32,990,029,762	(9,546,208,940)	314,949,602,870
104	12%	23,137,964,129	36,798,824,255	(13,307,378,175)	323,688,696,896
105	12%	23,292,759,749	40,894,822,233	(17,378,680,115)	328,968,225,564
106	12%	23,438,749,840	45,064,936,773	(21,536,070,738)	330,459,930,616
107	12%	23,578,667,467	49,556,607,677	(26,032,579,389)	327,559,546,370
108	12%	23,701,719,040	54,366,367,519	(30,876,168,472)	319,612,546,143
109	12%	23,801,848,658	58,943,384,054	(35,503,532,499)	306,481,891,874
110	12%	23,877,322,425	63,662,337,463	(40,304,098,932)	287,631,525,373
111	12%	23,937,684,916	68,340,540,874	(45,078,682,302)	262,687,049,848
112	12%	23,985,195,946	73,169,199,454	(50,022,648,773)	231,052,494,564
113	12%	24,007,890,520	78,222,103,593	(55,225,130,263)	192,001,038,921
114	12%	24,004,627,793	83,239,899,644	(60,419,069,975)	145,022,041,671
115	12%	23,983,071,418	88,220,706,286	(65,594,321,749)	89,579,262,839
116	12%	23,944,392,822	93,177,195,253	(70,762,739,901)	25,087,071,337
117	12%	23,890,555,946	97,970,606,507	(75,778,688,513)	(48,935,522,183)
118	12%	23,825,374,776	102,611,940,866	(80,649,465,959)	(133,010,474,694)
119	12%	23,753,560,220	106,966,500,705	(85,230,699,256)	(227,551,907,179)
120	12%	23,680,444,372	111,041,283,112	(89,523,920,908)	(333,004,461,590)
121	12%	23,608,980,235	114,691,926,278	(93,376,642,189)	(449,691,416,090)
122	12%	23,541,172,127	118,038,325,194	(96,910,738,819)	(578,080,554,036)
123	12%	23,480,833,923	120,798,360,958	(99,830,303,893)	(718,376,496,711)
124	12%	23,437,881,790	123,058,307,654	(102,213,969,714)	(870,876,821,195)
125	12%	23,418,077,361	124,883,140,915	(104,122,782,656)	(1,035,960,981,335)
126	12%	23,414,933,545	126,670,262,353	(105,974,759,328)	(1,214,453,009,356)
127	12%	23,420,739,092	128,145,351,176	(107,494,391,137)	(1,406,959,111,148)
128	12%	23,438,065,607	129,290,661,692	(108,660,570,175)	(1,614,106,819,104)
129	12%	23,465,637,737	130,103,199,549	(109,471,563,692)	(1,836,565,860,133)
130	12%	23,505,230,932	130,485,240,304	(109,824,385,002)	(2,074,949,855,345)
131	12%	23,554,097,873	130,789,539,895	(110,086,867,320)	(2,330,283,212,538)
132	12%	23,603,853,817	130,901,069,275	(110,148,995,348)	(2,603,552,032,764)
133	12%	23,653,718,186	130,761,465,940	(109,951,233,660)	(2,895,751,908,718)
134	12%	23,702,972,368	130,421,049,102	(109,546,401,770)	(3,208,000,944,098)
135	12%	23,751,108,227	129,913,696,870	(108,970,087,172)	(3,541,531,097,356)
136	12%	23,797,658,304	129,265,000,826	(108,249,262,183)	(3,897,687,536,355)
137	12%	23,842,038,550	128,522,288,472	(107,433,507,688)	(4,277,959,171,588)
138	12%	23,883,862,271	127,714,537,825	(106,553,212,540)	(4,683,969,526,139)

附件二十一 不同身分別收支表

軍職-合併A

年度	提撥率	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	10%	16,067,024,729	607,631,968	16,563,177,065	16,563,177,065
90	12%	7,087,898,116	1,341,561,872	6,196,328,593	23,918,928,052
91	12%	7,034,896,092	2,174,572,196	5,277,943,848	30,871,196,864
92	12%	6,987,822,512	3,104,520,015	4,265,629,614	37,297,810,259
93	12%	6,947,083,926	4,123,369,184	3,168,133,551	43,076,790,528
94	12%	6,911,605,573	5,245,301,490	1,969,635,913	48,061,801,777
95	12%	6,881,761,622	6,456,859,272	684,457,770	52,110,585,672
96	12%	6,859,305,821	7,740,732,435	(667,618,664)	55,090,708,005
97	12%	6,842,563,834	9,115,578,127	(2,107,684,031)	56,839,373,534
98	12%	6,830,491,826	10,574,645,403	(3,629,872,005)	57,188,257,676
99	12%	6,823,946,206	12,042,889,092	(5,155,638,900)	56,035,796,813
100	12%	6,821,823,620	13,496,390,217	(6,661,423,322)	53,296,879,268
101	12%	6,823,550,085	14,932,622,216	(8,145,225,936)	48,882,434,881
102	12%	6,829,554,660	16,347,936,414	(9,602,813,432)	42,701,391,890
103	12%	6,839,628,478	17,738,723,333	(11,030,675,622)	34,659,813,701
104	12%	6,854,064,823	19,097,144,509	(12,420,390,522)	24,665,610,138
105	12%	6,873,101,056	20,423,155,721	(13,771,658,417)	12,620,544,431
106	12%	6,892,607,973	21,741,884,332	(15,114,889,498)	(1,610,906,957)
107	12%	6,910,756,510	23,035,477,965	(16,433,574,222)	(18,157,244,667)
108	12%	6,928,763,726	24,312,141,937	(17,734,897,983)	(37,163,149,777)
109	12%	6,945,634,218	25,016,489,930	(18,445,429,784)	(58,210,000,045)
110	12%	6,960,455,331	25,646,816,582	(19,081,586,152)	(81,366,286,201)
111	12%	6,972,729,520	26,207,676,860	(19,648,611,153)	(106,710,537,388)
112	12%	6,981,909,224	26,731,095,734	(20,180,217,563)	(134,360,492,569)
113	12%	6,984,170,596	27,226,345,656	(20,690,088,398)	(164,455,815,446)
114	12%	6,979,903,885	27,674,954,437	(21,158,698,310)	(197,126,420,837)
115	12%	6,970,513,717	28,073,552,090	(21,581,058,408)	(232,506,328,704)
116	12%	6,957,756,984	28,430,945,678	(21,964,398,914)	(270,746,170,627)
117	12%	6,940,890,181	28,743,704,179	(22,305,966,303)	(312,004,368,873)
118	12%	6,919,632,648	29,001,897,164	(22,595,788,764)	(356,440,463,458)
119	12%	6,901,018,011	29,195,161,301	(22,815,620,402)	(404,206,916,302)
120	12%	6,886,670,101	29,403,900,806	(23,046,894,490)	(455,548,294,933)
121	12%	6,871,899,012	29,613,767,229	(23,279,787,070)	(510,716,462,648)
122	12%	6,857,914,264	29,843,374,889	(23,532,258,761)	(569,998,873,794)
123	12%	6,837,821,854	30,175,053,227	(23,896,848,380)	(633,795,643,340)
124	12%	6,814,371,908	30,492,603,264	(24,250,416,135)	(702,411,754,509)
125	12%	6,798,569,721	30,793,704,769	(24,578,786,294)	(776,159,363,618)
126	12%	6,783,521,509	31,129,480,009	(24,942,216,489)	(855,432,735,561)
127	12%	6,772,671,322	31,375,128,586	(25,207,927,054)	(940,520,954,104)
128	12%	6,771,409,588	31,635,397,660	(25,478,501,533)	(1,031,835,922,424)
129	12%	6,769,521,241	31,856,516,177	(25,709,248,837)	(1,129,773,685,831)
130	12%	6,767,741,279	32,020,493,189	(25,880,772,536)	(1,234,738,616,374)
131	12%	6,766,578,118	32,149,737,193	(26,015,708,155)	(1,347,186,027,676)
132	12%	6,765,958,124	32,214,866,718	(26,083,742,053)	(1,467,572,791,666)
133	12%	6,765,781,242	32,215,466,974	(26,084,552,227)	(1,596,387,439,310)
134	12%	6,765,967,639	32,156,328,767	(26,023,179,745)	(1,734,157,739,807)
135	12%	6,766,469,844	32,055,292,941	(25,918,130,115)	(1,881,466,911,708)
136	12%	6,767,180,498	31,921,944,461	(25,779,432,974)	(2,038,949,028,502)
137	12%	6,768,035,461	31,741,491,431	(25,591,856,098)	(2,207,267,316,595)
138	12%	6,768,982,077	31,531,259,201	(25,373,377,311)	(2,387,149,406,068)

附件二十一 不同身分別收支表

軍職-合併B

年度	提撥率	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	9%	15,471,593,784	607,631,968	15,926,065,954	15,926,065,954
90	10%	5,906,581,763	1,341,561,872	4,932,320,096	21,973,210,666
91	11%	6,448,654,751	2,174,572,196	4,650,665,614	28,162,001,026
92	12%	6,987,822,512	3,104,520,015	4,265,629,614	34,398,970,712
93	12%	6,947,083,926	4,123,369,184	3,168,133,551	39,975,032,213
94	12%	6,911,605,573	5,245,301,490	1,969,635,913	44,742,920,380
95	12%	6,881,761,622	6,456,859,272	684,457,770	48,559,382,577
96	12%	6,859,305,821	7,740,732,435	(667,618,664)	51,290,920,694
97	12%	6,842,563,834	9,115,578,127	(2,107,684,031)	52,773,601,111
98	12%	6,830,491,826	10,574,645,403	(3,629,872,005)	52,837,881,183
99	12%	6,823,946,206	12,042,889,092	(5,155,638,900)	51,380,893,966
100	12%	6,821,823,620	13,496,390,217	(6,661,423,322)	48,316,133,221
101	12%	6,823,550,085	14,932,622,216	(8,145,225,936)	43,553,036,611
102	12%	6,829,554,660	16,347,936,414	(9,602,813,432)	36,998,935,742
103	12%	6,839,628,478	17,738,723,333	(11,030,675,622)	28,558,185,622
104	12%	6,854,064,823	19,097,144,509	(12,420,390,522)	18,136,868,093
105	12%	6,873,101,056	20,423,155,721	(13,771,658,417)	5,634,790,443
106	12%	6,892,607,973	21,741,884,332	(15,114,889,498)	(9,085,663,724)
107	12%	6,910,756,510	23,035,477,965	(16,433,574,222)	(26,155,234,407)
108	12%	6,928,763,726	24,312,141,937	(17,734,897,983)	(45,720,998,799)
109	12%	6,945,634,218	25,016,489,930	(18,445,429,784)	(67,366,898,499)
110	12%	6,960,455,331	25,646,816,582	(19,081,586,152)	(91,164,167,546)
111	12%	6,972,729,520	26,207,676,860	(19,648,611,153)	(117,194,270,428)
112	12%	6,981,909,224	26,731,095,734	(20,180,217,563)	(145,578,086,921)
113	12%	6,984,170,596	27,226,345,656	(20,690,088,398)	(176,458,641,403)
114	12%	6,979,903,885	27,674,954,437	(21,158,698,310)	(209,969,444,611)
115	12%	6,970,513,717	28,073,552,090	(21,581,058,408)	(246,248,364,142)
116	12%	6,957,756,984	28,430,945,678	(21,964,398,914)	(285,450,148,546)
117	12%	6,940,890,181	28,743,704,179	(22,305,966,303)	(327,737,625,246)
118	12%	6,919,632,648	29,001,897,164	(22,595,788,764)	(373,275,047,777)
119	12%	6,901,018,011	29,195,161,301	(22,815,620,402)	(422,219,921,524)
120	12%	6,886,670,101	29,403,900,806	(23,046,894,490)	(474,822,210,520)
121	12%	6,871,899,012	29,613,767,229	(23,279,787,070)	(531,339,552,327)
122	12%	6,857,914,264	29,843,374,889	(23,532,258,761)	(592,065,579,750)
123	12%	6,837,821,854	30,175,053,227	(23,896,848,380)	(657,407,018,713)
124	12%	6,814,371,908	30,492,603,264	(24,250,416,135)	(727,675,926,158)
125	12%	6,798,569,721	30,793,704,769	(24,578,786,294)	(803,192,027,283)
126	12%	6,783,521,509	31,129,480,009	(24,942,216,489)	(884,357,685,682)
127	12%	6,772,671,322	31,375,128,586	(25,207,927,054)	(971,470,650,733)
128	12%	6,771,409,588	31,635,397,660	(25,478,501,533)	(1,064,952,097,818)
129	12%	6,769,521,241	31,856,516,177	(25,709,248,837)	(1,165,207,993,502)
130	12%	6,767,741,279	32,020,493,189	(25,880,772,536)	(1,272,653,325,582)
131	12%	6,766,578,118	32,149,737,193	(26,015,708,155)	(1,387,754,766,528)
132	12%	6,765,958,124	32,214,866,718	(26,083,742,053)	(1,510,981,342,238)
133	12%	6,765,781,242	32,215,466,974	(26,084,552,227)	(1,642,834,588,422)
134	12%	6,765,967,639	32,156,328,767	(26,023,179,745)	(1,783,856,189,357)
135	12%	6,766,469,844	32,055,292,941	(25,918,130,115)	(1,934,644,252,727)
136	12%	6,767,180,498	31,921,944,461	(25,779,432,974)	(2,095,848,783,391)
137	12%	6,768,035,461	31,741,491,431	(25,591,856,098)	(2,268,150,054,327)
138	12%	6,768,982,077	31,531,259,201	(25,373,377,311)	(2,452,293,935,441)

附件二十一 不同身分別收支表

軍職-合併C

年度	提撥率	當年度基金收入	給付支出	當年度收支差額	基金累積餘額
89	9%	15,471,593,784	607,631,968	15,926,065,954	15,926,065,954
90	9%	5,315,923,587	1,341,561,872	4,300,315,847	21,341,206,418
91	10%	5,862,413,410	2,174,572,196	4,023,387,379	26,858,478,245
92	10%	5,823,185,427	3,104,520,015	3,019,467,933	31,758,039,655
93	11%	6,368,160,265	4,123,369,184	2,548,685,234	36,529,787,665
94	12%	6,911,605,573	5,245,301,490	1,969,635,913	41,056,508,715
95	12%	6,881,761,622	6,456,859,272	684,457,770	44,614,922,095
96	12%	6,859,305,821	7,740,732,435	(667,618,664)	47,070,347,977
97	12%	6,842,563,834	9,115,578,127	(2,107,684,031)	48,257,588,304
98	12%	6,830,491,826	10,574,645,403	(3,629,872,005)	48,005,747,480
99	12%	6,823,946,206	12,042,889,092	(5,155,638,900)	46,210,510,904
100	12%	6,821,823,620	13,496,390,217	(6,661,423,322)	42,783,823,345
101	12%	6,823,550,085	14,932,622,216	(8,145,225,936)	37,633,465,043
102	12%	6,829,554,660	16,347,936,414	(9,602,813,432)	30,664,994,164
103	12%	6,839,628,478	17,738,723,333	(11,030,675,622)	21,780,868,134
104	12%	6,854,064,823	19,097,144,509	(12,420,390,522)	10,885,138,381
105	12%	6,873,101,056	20,423,155,721	(13,771,658,417)	(2,124,560,349)
106	12%	6,892,607,973	21,741,884,332	(15,114,889,498)	(17,388,169,071)
107	12%	6,910,756,510	23,035,477,965	(16,433,574,222)	(35,038,915,129)
108	12%	6,928,763,726	24,312,141,937	(17,734,897,983)	(55,226,537,171)
109	12%	6,945,634,218	25,016,489,930	(18,445,429,784)	(77,537,824,557)
110	12%	6,960,455,331	25,646,816,582	(19,081,586,152)	(102,047,058,429)
111	12%	6,972,729,520	26,207,676,860	(19,648,611,153)	(128,838,963,672)
112	12%	6,981,909,224	26,731,095,734	(20,180,217,563)	(158,037,908,692)
113	12%	6,984,170,596	27,226,345,656	(20,690,088,398)	(189,790,650,699)
114	12%	6,979,903,885	27,674,954,437	(21,158,698,310)	(224,234,694,557)
115	12%	6,970,513,717	28,073,552,090	(21,581,058,408)	(261,512,181,584)
116	12%	6,957,756,984	28,430,945,678	(21,964,398,914)	(301,782,433,209)
117	12%	6,940,890,181	28,743,704,179	(22,305,966,303)	(345,213,169,836)
118	12%	6,919,632,648	29,001,897,164	(22,595,788,764)	(391,973,880,488)
119	12%	6,901,018,011	29,195,161,301	(22,815,620,402)	(442,227,672,524)
120	12%	6,886,670,101	29,403,900,806	(23,046,894,490)	(496,230,504,091)
121	12%	6,871,899,012	29,613,767,229	(23,279,787,070)	(554,246,426,447)
122	12%	6,857,914,264	29,843,374,889	(23,532,258,761)	(616,575,935,059)
123	12%	6,837,821,854	30,175,053,227	(23,896,848,380)	(683,633,098,894)
124	12%	6,814,371,908	30,492,603,264	(24,250,416,135)	(755,737,831,951)
125	12%	6,798,569,721	30,793,704,769	(24,578,786,294)	(833,218,266,481)
126	12%	6,783,521,509	31,129,480,009	(24,942,216,489)	(916,485,761,624)
127	12%	6,772,671,322	31,375,128,586	(25,207,927,054)	(1,005,847,691,992)
128	12%	6,771,409,588	31,635,397,660	(25,478,501,533)	(1,101,735,531,964)
129	12%	6,769,521,241	31,856,516,177	(25,709,248,837)	(1,204,566,268,038)
130	12%	6,767,741,279	32,020,493,189	(25,880,772,536)	(1,314,766,679,337)
131	12%	6,766,578,118	32,149,737,193	(26,015,708,155)	(1,432,816,055,045)
132	12%	6,765,958,124	32,214,866,718	(26,083,742,053)	(1,559,196,920,952)
133	12%	6,765,781,242	32,215,466,974	(26,084,552,227)	(1,694,425,257,646)
134	12%	6,765,967,639	32,156,328,767	(26,023,179,745)	(1,839,058,205,426)
135	12%	6,766,469,844	32,055,292,941	(25,918,130,115)	(1,993,710,409,921)
136	12%	6,767,180,498	31,921,944,461	(25,779,432,974)	(2,159,049,571,589)
137	12%	6,768,035,461	31,741,491,431	(25,591,856,098)	(2,335,774,897,699)
138	12%	6,768,982,077	31,531,259,201	(25,373,377,311)	(2,524,652,517,848)

附件二十二 基金資產之精算價值評估

一、採用方法：Smoothed Market Value(平滑市值法)

{說明}—基金之推估精算價值(actuarial value)等於該基金過去數年總市值之移動平均

* 本次研究採用之資料期間：86, 87, 88 三個會計年度

二、單位價格(unit price)之計算結果：

時間	單位價格
1996/7/1	1.000
1997/7/1	1.116
1998/7/1	1.074
1999/7/1	1.200
平均	1.098

* 單位價格之概括意義

以 1996/7/1 為基期，衡量此基金在往後每一年底之價值，此數字亦可表達基金之投資報酬率

三、根據上述方法及計算結果，我們推估在 1999/7/1 此基金之市值及精算價值分別為：

(單位：新台幣千元)

市值(market value)	112,577,615
精算價值(actuarial value)	102,928,755

附件二十三 費率合理性與差異分析之模擬

- 一、支領一次退休金與月退休金成本模擬：
 假設退休時之本俸為 5 萬元，服務年資 30 年，預定的本俸增加率為 3 %，預定利率 7%，在不同支領月退休金之年度狀況下，分析月退休金與一次退休金成本差異。

年度	1	2	3	4	5	6	7	8	9	10
年本俸	600,000	618,000	636,540	655,636	675,305	695,564	716,431	737,924	760,062	782,864
給付率	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
月退給付金額	720,000	741,600	763,848	786,763	810,366	834,677	859,718	885,509	912,074	939,437
折現率	0.97	0.90	0.84	0.79	0.74	0.69	0.64	0.60	0.56	0.53
給付金額現值	696,050	670,030	644,982	620,870	597,660	575,318	553,811	533,107	513,178	493,994
累計	696,050	1,366,080	2,011,062	2,631,932	3,229,593	3,804,910	4,358,721	4,891,828	5,405,007	5,899,001
一次給付金額	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
月退/一次	0.15	0.30	0.45	0.58	0.72	0.85	0.97	1.09	1.20	1.31

年度	11	12	13	14	15	16	17	18	19	20
年本俸	806,350	830,540	855,457	881,120	907,554	934,780	962,824	991,709	1,021,460	1,052,104
給付率	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
月退給付金額	967,620	996,648	1,026,548	1,057,344	1,089,065	1,121,737	1,155,389	1,190,050	1,225,752	1,262,524
折現率	0.49	0.46	0.43	0.40	0.37	0.35	0.33	0.31	0.29	0.27
給付金額現值	475,527	457,750	440,638	424,166	408,309	393,045	378,352	364,208	350,593	337,486
累計	6,374,527	6,832,278	7,272,916	7,697,081	8,105,390	8,498,435	8,876,787	9,240,995	9,591,587	9,929,073
一次給付金額	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
月退/一次	1.42	1.52	1.62	1.71	1.80	1.89	1.97	2.05	2.13	2.21
年度	21	22	23	24	25	26	27	28	29	30
年本俸	1,083,667	1,116,177	1,149,662	1,184,152	1,219,676	1,256,267	1,293,955	1,332,773	1,372,757	1,413,939
給付率	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
月退給付金額	1,300,400	1,339,412	1,379,594	1,420,982	1,463,612	1,507,520	1,552,746	1,599,328	1,647,308	1,696,727
折現率	0.25	0.23	0.22	0.20	0.19	0.18	0.17	0.16	0.15	0.14
給付金額現值	324,870	312,725	301,035	289,781	278,948	268,520	258,482	248,819	239,517	230,564
累計	10,253,943	10,566,669	10,867,703	11,157,484	11,436,432	11,704,952	11,963,434	12,212,254	12,451,771	12,682,334
一次給付金額	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
月退/一次	2.28	2.35	2.42	2.48	2.54	2.60	2.66	2.71	2.77	2.82

備註：1.月退給付金額=年本俸*2*60%

2.折現率= $[1/(1+7\%)]^{(年度-0.5)}$

3.一次給付金額=月本俸*2*1.5*30

結論：

支領年度	10年	15年	20年	25年	30年
支領月退休金與一次退休金比值	1.31	1.80	2.21	2.54	2.82

二、本次報告與上次報告差異分析(預定利率7%，預定本俸增加率5%)。

公務原團體

公務新團體

單位：佰萬元

	上次報告		本次報告	
	一次	月退	一次	月退
PVFB	220,972	453,016	270,910	592,017
FUND	26,452	26,452	59,728	59,728
PVFS	1,871,067	1,871,067	2,229,157	2,229,157
PVFB/PVFS	11.81%	24.21%	12.15%	26.56%
FUND/PVFS	1.41%	1.41%	2.68%	2.68%
RATE	10.40%	22.80%	9.47%	23.88%

單位：佰萬元

	上次報告		本次報告	
	一次	月退	一次	月退
PVFB	5,852	12,006	6,257	13,316
FUND	0	0	0	0
PVFS	67,628	67,628	73,066	73,066
PVFB/PVFS	8.65%	17.75%	8.56%	18.22%
FUND/PVFS	0.00%	0.00%	0.00%	0.00%
RATE	8.65%	17.75%	8.56%	18.22%

差異分析	一次	月退
PVFB/PVFS差異	0.34%	2.35%
FUND/PVFS差異	-1.27%	-1.27%
RATE差異	-0.92%	1.08%

差異分析	一次	月退
PVFB/PVFS差異	-0.09%	0.47%
FUND/PVFS差異	0.00%	0.00%
RATE差異	-0.09%	0.47%

- 註：1. 未來退休給付現值(PVFB)
 2. 未來兩倍本俸之現值(PVFS)
 3. 未來退休給付與未來兩倍本俸之比值(PVFB/PVFS)
 4. 退休基金(F)
 5. 退休基金對未來兩倍本俸之比值(F/PVFS)
 6. 正常成本費率(RATE)

學校原團體

單位：佰萬元

	上次報告		本次報告	
	一次	月退	一次	月退
PVFB	228,900	461,234	240,654	554,434
FUND	15,195	15,195	41,539	41,539
PVFS	1,815,148	1,815,148	1,837,556	1,837,556
PVFB/PVFS	12.61%	25.41%	13.10%	30.17%
FUND/PVFS	0.84%	0.84%	2.26%	2.26%
RATE	11.77%	24.57%	10.84%	27.91%

差異分析	一次	月退
PVFB/PVFS差異	0.49%	4.76%
FUND/PVFS差異	-1.42%	-1.42%
RATE差異	-0.94%	3.34%

- 註：1. 未來退休給付現值 (PVFB)
 2. 未來兩倍本俸之現值 (PVFS)
 3. 未來退休給付與未來兩倍本俸之比值 (PVFB/PVFS)
 4. 退休基金 (F)
 5. 退休基金對未來兩倍本俸之比值 (F/PVFS)
 6. 正常成本費率 (RATE)

學校新團體

單位：佰萬元

	上次報告		本次報告	
	一次	月退	一次	月退
PVFB	6,370	12,905	7,597	17,268
FUND	0	0	0	0
PVFS	70,492	70,492	82,745	82,745
PVFB/PVFS	9.04%	18.31%	9.18%	20.87%
FUND/PVFS	0.00%	0.00%	0.00%	0.00%
RATE	9.04%	18.31%	9.18%	20.87%

差異分析	一次	月退
PVFB/PVFS差異	0.14%	2.56%
FUND/PVFS差異	0.00%	0.00%
RATE差異	0.14%	2.56%

單位：佰萬元

	上次報告		本次報告	
	一次	月退	一次	月退
PVFB	60,239	118,487	74,863	148,041
FUND	2,039	2,039	10,113	10,113
PVFS	412,019	412,019	411,157	411,157
PVFB/PVFS	14.62%	28.76%	18.21%	36.01%
FUND/PVFS	0.49%	0.49%	2.46%	2.46%
RATE	14.13%	28.26%	15.75%	33.55%

單位：佰萬元

	上次報告		本次報告	
	一次	月退	一次	月退
PVFB	3,778	5,583	4,710	6,948
FUND	0	0	0	0
PVFS	29,230	29,230	36,167	36,167
PVFB/PVFS	12.93%	19.10%	13.02%	19.21%
FUND/PVFS	0.00%	0.00%	0.00%	0.00%
RATE	12.93%	19.10%	13.02%	19.21%

差異分析	一次	月退
PVFB/PVFS差異	3.59%	7.25%
FUND/PVFS差異	-1.96%	-1.96%
RATE差異	1.62%	5.28%

差異分析	一次	月退
PVFB/PVFS差異	0.10%	0.11%
FUND/PVFS差異	0.00%	0.00%
RATE差異	0.10%	0.11%

- 註：1. 未來退休給付現值(PVFB)
 2. 未來兩倍本俸之現值(PVFS)
 3. 未來退休給付與未來兩倍本俸之比值(PVFB/PVFS)
 4. 退休基金(F)
 5. 退休基金對未來兩倍本俸之比值(F/PVFS)
 6. 正常成本費率(RATE)