

Schedule 1      Schedule to Article 28, Paragraph 2 of the Act  
 Governing Retirement, Severance, and Bereavement  
 Compensation for the Teaching and Other Staff Members of  
 Public Schools—Calculation Basis for Pension Payments For  
 Retired Staff Members After the Enforcement of this Act

Implementation Period	Pension Calculation Basis
1 July 2018 to 31 December 2019	Average salary amount during the last 5 years of active service
1 January 2020 to 31 December 2020	Average salary amount during the last 6 years of active service
1 January 2021 to 31 December 2021	Average salary amount during the last 7 years of active service
1 January 2022 to 31 December 2022	Average salary amount during the last 8 years of active service
1 January 2023 to 31 December 2023	Average salary amount during the last 9 years of active service
1 January 2024 to 31 December 2024	Average salary amount during the last 10 years of active service
1 January 2025 to 31 December 2025	Average salary amount during the last 11 years of active service
1 January 2026 to 31 December 2026	Average salary amount during the last 12 years of active service
1 January 2027 to 31 December 2027	Average salary amount during the last 13 years of active service
1 January 2028 to 31 December 2028	Average salary amount during the last 14 years of active service
1 January 2029 and onward	Average salary amount during the last 15 years of active service
<ol style="list-style-type: none"> <li>1. After the pension of a person to whom this Schedule is applicable has been calculated according to the fiscal year in which the person retires and the pension calculation basis for the given year as listed in this Schedule, it shall not be further adjusted.</li> <li>2. "Average salary amount" in this Schedule means the average amount of the salary actually received for those given years based on the salary amount converted, in accordance with the Executive Yuan directions for conversion of salary points (or amount), from the salary points (or amount) assigned to a staff member in accordance with applicable laws and regulations governing salary.</li> </ol>	

