

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
<p>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.</p> <p>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.</p>	

Schedule 2 Schedule to Article 32, Paragraph 5, Subparagraph 2 of the Act
 Governing Retirement, Severance, and Bereavement Compensation for the
 Teaching and Other Staff Members of Public Schools—Statutory Index
 Value of the Combined Years of Service and Age of Personnel Taking
 Voluntary Retirement

Fiscal Year of Implementation	Index Value
1 January 2018 to 31 December 2018	76
1 January 2019 to 31 December 2019	77
1 January 2020 to 31 December 2020	78
1 January 2021 to 31 December 2021	79
1 January 2022 to 31 December 2022	80
1 January 2023 to 31 December 2023	81
1 January 2024 to 31 December 2024	82
1 January 2025 to 31 December 2025	83
1 January 2026 to 31 December 2026	84
1 January 2027 to 31 December 2027	85
1 January 2028 to 31 December 2028	86
1 January 2029 to 31 December 2029	87
1 January 2030 to 31 December 2030	88
1 January 2031 to 31 December 2031	89
1 January 2032 to 31 December 2032	90
Notes: 1. Because this Act comes into force from 1 July 2018, a person whose retirement takes effect from 1 January 2018 to 30 June 2018 will remain subject to the former Statute Governing the Retirement of School Faculty and Staff, and the index value of 76 in this Schedule shall not apply. 2. With respect to the age in connection with the index value for the transitional period set out in this Schedule, a person retiring on or before 31 December 2016 must be aged 50 or older; a person retiring on or after 1 January 2017 must be aged 55 or older.	

Schedule 3 Schedule to Article 37 of the Act Governing Retirement, Severance, and Bereavement Compensation for the Teaching and Other Staff Members of Public Schools—Comparison of the Retirement Income Replacement Rate According to a Retired Staff Member's Approved Years of Service at Retirement

Ratio Implementation Period Years of Service	1 July 2018 to 31 Dec. 2019	1 Jan. 2020 to 31 Dec. 2020	1 Jan. 2021 to 31 Dec. 2021	1 Jan. 2022 to 31 Dec. 2022	1 Jan. 2023 to 31 Dec. 2023	1 Jan. 2024 to 31 Dec. 2024	1 Jan. 2025 to 31 Dec. 2025	1 Jan. 2026 to 31 Dec. 2026	1 Jan. 2027 to 31 Dec. 2027	1 Jan. 2028 to 31 Dec. 2028	1 Jan. 2029 and onward
40	77.5%	76.0%	74.5%	73.0%	71.5%	70.0%	68.5%	67.0%	65.5%	64.0%	62.5%
39	77.0%	75.5%	74.0%	72.5%	71.0%	69.5%	68.0%	66.5%	65.0%	63.5%	62.0%
38	76.5%	75.0%	73.5%	72.0%	70.5%	69.0%	67.5%	66.0%	64.5%	63.0%	61.5%
37	76.0%	74.5%	73.0%	71.5%	70.0%	68.5%	67.0%	65.5%	64.0%	62.5%	61.0%
36	75.5%	74.0%	72.5%	71.0%	69.5%	68.0%	66.5%	65.0%	63.5%	62.0%	60.5%
35	75.0%	73.5%	72.0%	70.5%	69.0%	67.5%	66.0%	64.5%	63.0%	61.5%	60.0%
34	73.5%	72.0%	70.5%	69.0%	67.5%	66.0%	64.5%	63.0%	61.5%	60.0%	58.5%
33	72.0%	70.5%	69.0%	67.5%	66.0%	64.5%	63.0%	61.5%	60.0%	58.5%	57.0%
32	70.5%	69.0%	67.5%	66.0%	64.5%	63.0%	61.5%	60.0%	58.5%	57.0%	55.5%
31	69.0%	67.5%	66.0%	64.5%	63.0%	61.5%	60.0%	58.5%	57.0%	55.5%	54.0%
30	67.5%	66.0%	64.5%	63.0%	61.5%	60.0%	58.5%	57.0%	55.5%	54.0%	52.5%
29	66.0%	64.5%	63.0%	61.5%	60.0%	58.5%	57.0%	55.5%	54.0%	52.5%	51.0%
28	64.5%	63.0%	61.5%	60.0%	58.5%	57.0%	55.5%	54.0%	52.5%	51.0%	49.5%
27	63.0%	61.5%	60.0%	58.5%	57.0%	55.5%	54.0%	52.5%	51.0%	49.5%	48.0%
26	61.5%	60.0%	58.5%	57.0%	55.5%	54.0%	52.5%	51.0%	49.5%	48.0%	46.5%
25	60.0%	58.5%	57.0%	55.5%	54.0%	52.5%	51.0%	49.5%	48.0%	46.5%	45.0%
24	58.5%	57.0%	55.5%	54.0%	52.5%	51.0%	49.5%	48.0%	46.5%	45.0%	43.5%
23	57.0%	55.5%	54.0%	52.5%	51.0%	49.5%	48.0%	46.5%	45.0%	43.5%	42.0%
22	55.5%	54.0%	52.5%	51.0%	49.5%	48.0%	46.5%	45.0%	43.5%	42.0%	40.5%
21	54.0%	52.5%	51.0%	49.5%	48.0%	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%
20	52.5%	51.0%	49.5%	48.0%	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%
19	51.0%	49.5%	48.0%	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%	36.0%
18	49.5%	48.0%	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%	36.0%	34.5%
17	48.0%	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%	36.0%	34.5%	33.0%
16	46.5%	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%	36.0%	34.5%	33.0%	31.5%
15	45.0%	43.5%	42.0%	40.5%	39.0%	37.5%	36.0%	34.5%	33.0%	31.5%	30.0%

Note: If a retired staff member's approved years of service at retirement are less than 15 years, his or her retirement income replacement rate shall be calculated on the basis of 15 years.

**Schedule 4 Schedule to Article 54, Paragraph 2, Subparagraph 1, Item 2 of the Act Governing Retirement, Severance, and Bereavement Compensation
for the Teaching and Other Staff Members of Public Schools—Calculation Standards for Additional Lump-Sum Bereavement Compensation for a Staff
Member Who Has Less Than 10 Years of Service**

No. of mos. less than 1 yr. Base units Yrs. of service	0 mos.	1 mo.	2 mos.	3 mos.	4 mos.	5 mos.	6 mos.	7 mos.	8 mos.	9 mos.	10 mos.	11 mos.
Less than 1 yr.		9 11/12	9 10/12	9 9/12	9 8/12	9 7/12	9 6/12	9 5/12	9 4/12	9 3/12	9 2/12	9 1/12
1 yr.	9	8 11/12	8 10/12	8 9/12	8 8/12	8 7/12	8 6/12	8 5/12	8 4/12	8 3/12	8 2/12	8 1/12
2 yrs.	8	7 11/12	7 10/12	7 9/12	7 8/12	7 7/12	7 6/12	7 5/12	7 4/12	7 3/12	7 2/12	7 1/12
3 yrs.	7	6 11/12	6 10/12	6 9/12	6 8/12	6 7/12	6 6/12	6 5/12	6 4/12	6 3/12	6 2/12	6 1/12
4 yrs.	6	5 11/12	5 10/12	5 9/12	5 8/12	5 7/12	5 6/12	5 5/12	5 4/12	5 3/12	5 2/12	5 1/12
5 yrs.	5	4 11/12	4 10/12	4 9/12	4 8/12	4 7/12	4 6/12	4 5/12	4 4/12	4 3/12	4 2/12	4 1/12
6 yrs.	4	3 11/12	3 10/12	3 9/12	3 8/12	3 7/12	3 6/12	3 5/12	3 4/12	3 3/12	3 2/12	3 1/12
7 yrs.	3	2 11/12	2 10/12	2 9/12	2 8/12	2 7/12	2 6/12	2 5/12	2 4/12	2 3/12	2 2/12	2 1/12
8 yrs.	2	1 11/12	1 10/12	1 9/12	1 8/12	1 7/12	1 6/12	1 5/12	1 4/12	1 3/12	1 2/12	1 1/12
9 yrs.	1	11/12	10/12	9/12	8/12	7/12	6/12	5/12	4/12	3/12	2/12	1/12

Notes:

1. This Schedule is adopted pursuant to Article 54, paragraph 2, subparagraph 1, item 2.
2. If a staff member has been employed for less than 10 years, in addition to paying bereavement compensation in accordance with Article 54, paragraph 2, subparagraph 1, item 1, an additional one-twelfth of a base unit shall be awarded for each of the number of months that is short of 10 years of employment. However, if the staff member has previously received any pension or severance for any years of service in any civil-service, government-enterprise, or military position those years of service shall be counted in the aggregate years of service for the calculation of the additional lump-sum bereavement compensation receivable, and if the aggregate years exceed 10 years, no additional compensation will be awarded.
3. Any period of less than 1 month shall be counted as 1 month.