

Civil Service Retirement Act

Amended on 4 August 2010

Article 1 The retirement of civil servants shall be governed by this Act.

Article 2 The Act shall apply to the civil servants who have been employed in accordance with the Civil Service Employment laws, upon review and approval of qualifications.

Retirement or severance as provided herein for civil servants specified in the preceding Paragraph, except as otherwise provided in this Act, shall be limited to incumbent civil servants.

Article 3 The retirement of civil servants is divided into voluntary, age-limited, and compulsory retirement.

Article 4 Where any of the following conditions applies, the voluntary retirement of a civil servant shall be approved:

1. A civil servant who has served for 5 years and has at least attained the age of 60 years.
2. A civil servant who has served over 25 years.

In conjunction with streamlining through agency closure, organizational changes or operational tightening as by law provided, any personnel not otherwise eligible under the preceding Paragraph but for whom any of the following conditions shall apply, may be approved for voluntary retirement:

1. A civil servant who has served over 20 years.
2. A civil servant who has served over 10 years and has at least attained the age of 50 years.
3. A civil servant who has served at one's highest job grade with the highest attainable seniority pay for at least 3 years.

For civil servants who have been undertaken jobs with dangerous and strenuous natures, the age requirements specified in Paragraph 1 Subparagraph 1 may be reduced, but not less than 50 years old, by the process that the supervisory agency specifies qualifications for the nature of duties, the range of risk and the scope of labor, and that the qualifications approved by the Ministry of Civil Service.

The supervisory agencies referred in this Act include any central second-level

agencies or the equivalents, special municipality governments, special municipality councils, county (city) governments, and county (city) councils.

Article 5 Civil servants who have served for over 5 years and attained the age of 65 are qualified for age-limited retirement.

For civil servants who have been undertaken jobs with dangerous and strenuous natures, the age requirements specified in the preceding Paragraph may be reduced, but not less than 55 years old, by the process that the supervisory agency specifies qualifications for the nature of duties, the range of risk and the scope of labor, and that the qualifications approved by the Ministry of Civil Service.

Article 6 Where civil servants have served over 5 years, and are unable to appropriately fulfill their duties as a result of any physical or mental impairment, who have received a medical certification of semi-disabled or more according to the table of Standards for Disability Payment by Public Servant and Teachers Insurance from a hospital duly accredited therefor by the central health authority, upon determination by the agency in which they serve that they are no longer able to appropriately complete their assigned tasks, and where they have been also certified that no other similarly suitable positions are available, shall be approved for compulsory involuntary retirement.

Where civil servants have served for over 5 years, and are unable to appropriately fulfill their duties as a result of any physical or mental impairment with evidences, but are unwilling to submit the medical certification of disability from a hospital duly accredited therefor by the central health authority, upon referral by the supervisor and human resources officials, initial approval by the agency's Performance Evaluation Board, and final approval by the agency head, shall be ordered to involuntary medical leave of absence, and if civil servants have exhausted their prescribed period for civil service leave permitted by the regulations and are still unable to appropriately complete their assigned tasks or remain yet medically unrecovered, the agency shall order them a compulsory retirement.

Where civil servants described in the preceding two Paragraphs whose disability caused by injury or disease directly resulting from performing official duties and are thereafter unable to continue in service shall not be subject to the requirement of 5 years or more of seniority for retirement.

In the preceding Paragraph the expression of injury or disease resulting from performing official duties refers to any of the following conditions being so duly certified by the agency of service:

1. The injury or disease results from the dangers in the execution of duties.
2. The injury or disease results from any accident that occurs in an official place of business.
3. The injury or disease results from any accident or danger that occurs in the course of commuting between official places of business.
4. The injury or disease results from any diligence or overworking.

Article 7 Where any of the following conditions applies, a civil servant shall be given severance:

1. Persons who do not conform to this Act for retirement, and must be laid off due to agency closure, organizational changes, or operational tightening.
2. Persons unsuited to the current position, and after being reassigned to other equivalent positions, remain unable to achieve the required standards of performance, or where the agency does not have any other position available for reassignment.
3. For those unable to conform to the requirements of the preceding Article Paragraph 1, who has received a medical certification of physical or mental frailty from a hospital duly accredited therefor by the central health authority, evincing that they are unable to appropriately complete their assigned tasks.
4. Where any other provision of law or regulations provides they shall be offered severance terms.

For civil servants retained as confidential personnel, except for agency closure or where the preceding Paragraph Subparagraphs 3 and 4 shall apply, they are not subject to the conditions of preceding Paragraph.

Where a civil servant suffers from mental or physical frailty consonant with Paragraph 1 Subparagraph 3, no longer able to appropriately complete their assigned tasks, but is unwilling to apply for and secure a medical certification from a hospital duly accredited therefor by the central health authority, the agency shall apply the provisions of Paragraph 2 of preceding Article, mutatis

mutandis, thereby providing for their severance.

When any agency engaged in severance of any civil servants, the agency head shall have first approved such severance and transmitted the same for final approval by the supervisory agency, and forward all the relevant supporting documentation to the Ministry of Civil Service for a determination of their seniority and related severance benefits. Where a severance lies under the Paragraph 1's Subparagraphs 2 through 4, then prior to approval by the agency head, an initial review should be conducted by the agency's Performance Evaluation Board. Before any approval of action by the agency's Performance Evaluation Board, the board shall provide the opportunity for the affected persons to make expression of views and rebuttal.

Severance benefits for the dismissed can be determined in conformity the standards provided under Article 9 Paragraph 2 and Article 31 Paragraph 4 Subparagraph 1 for calculating a lump sum retirement payment.

Where a person is eligible under Paragraph 1 and also has one of the conditions specified in Article 21 Paragraph 1, the supervisory agency shall dismiss the application for severance, and until the condition have been dissolved, it shall be permissible to apply the procedures specified in Article 21 Paragraphs 2 through 4 for severance.

Article 8 In conjunction with agency closure, organizational changes, or operational tightening in accordance with regulations, any personnel who is subject to retirement or severance, except for age-limited retirement, may receive an additional one time total pay amount relief payment at the maximum amount equivalent to 7 months of their monthly salary. As for the persons who retire within 7 months before the effective date of age-limited retirement may receive an additional one time total pay amount relief payment at the amount equivalent to their total monthly salaries for the number of months of their early retirement. These additional relief payments shall be paid by the agency of service with its designated budget funds.

Where a person who had retired, subject to the preceding Paragraph, and has been reemployed in any of the following positions within 7 months, the agency of reemployment shall deduct the person's total pay amount relief payment for the number of months being retirement or severance from received sum of total pay amount relief payment, and shall return the remaining balance to the original agency of service, transferred or merged agency, or the superior agency:

1. The full-time job with emolument (remuneration or pay), salaries, or public expenses provided by the government budgets.
2. Position in a government gifted (granted) foundation, administrative corporation or public juristic person, or in an investee of government, government-owned enterprise funds, or government-owned non-profit funds, and one of the following conditions also applies:
 - (1) Position in any foundation, administrative corporation, or public juristic person that originally gifted (granted) by government, or that the total accumulated government gifts (grants) in excess of 20 percent of the registered capital, or in any investee of government, government-owned enterprise funds, or government-owned non-profit funds, where the aggregate government funding totals in excess of 20 percent of the total capital.
 - (2) Either public representative to at any government gifted (granted) foundation, administrative corporation, public juristic person, or representative of public shares of investee founded by government.
 - (3) Position, public representative or representative of public shares in foundation, administrative corporation, public juristic person, investee or re-investee which the government has direct or indirect control of personnel, financial or operational matters.

The total pay amount relief payment mentioned in Paragraph 1 is the sum calculated from the month of effective retirement or severance of:

1. Basic (seniority) pay.
2. Allowance for technical or professional specialties.
3. Allowance for supervisory position.

Article 9 The types of retirement payment include the following:

1. A lump sum retirement payment.
2. Monthly retirement payment.
3. Combination payment of one half lump sum retirement payment and one half monthly retirement payment.

A lump sum retirement payment is calculated on the basis points derived from twice the amount of the basic (seniority) pay for the same level of grade as employed civil servants on the effective date of retirement, shall offer 1.5

times the basis points for each year of seniority accrued, and offer a maximum of 53 basis points for accumulated over up to 35 years in service. For each increment of service less than one year, each month shall offer 1/8th of a basis point. Any increment of less than one month shall accrue as if one month.

Monthly retirement payment is calculated on the basis points derived from twice the amount of the basic (seniority) pay for the same grade of in-service civil servants, shall offer 2 percent times the basis points for each year of seniority accrued, and offer a maximum of 70 percent for accumulated over up to 35 years in service. For each increment of service less than one year, each month shall offer 1/600th of a basis point. Any increment of less than one month shall accrue as if one month.

This Act's reference to grade refers to civil servants Pay Rates (pay scale) and Points of Pay (salary point) as approved by the Ministry of Civil Service; basic (seniority) pay shall be determined in accordance with the regulations of Civil Service Pay Act for the conversion from pay rate for basic and seniority pay into actual payments.

The combination of different options of retirement payment, provided under Paragraph 1 Subparagraph 3, shall be calculated in conformity with the respective amount due for a lump sum retirement payment and for monthly retirement payment, according to the appropriate proportions respectively.

For civil servants having initially entered into the civil service after July 1, 1995, and accruing over 35 years seniority, the provision of a lump sum retirement payment starting from the 36th year in service shall result in an additional basis point for each year, up to a maximum accumulation of 60 basis points factors; for those receiving a monthly retirement payment starting from the 36th year in service, shall increase an one percent for each year up to a maximum accumulation of 75 percent; and for each increment of service less than one year, shall accumulate 1/1200th of a basis point, while any increment of less than one month shall accrue as if one month.

Article 10 Where retirement is conducted in conformance with the provisions stipulated in Article 4 Paragraph 1 Subparagraph 1, Article 5 or Article 6, then the retirement payment should be provided as follows :

1. For those who have served over 5 years but less than 15 years in total, or for those extended service after reaching mandatory retirement age,

provide a lump sum retirement payment.

2. For those who have served for over 15 years, the retiree may select among the options stipulated in the preceding Article Paragraph 1 for their respective retirement payment methods.

Where retirement is conducted in conformity to the provisions of Article 4 Paragraph 2, the retiree shall only be eligible for a lump sum retirement payment, except for the prospective retiree who has served for 20 years or more and has also attained the age of 55 years may select to receive monthly retirement payments or combination of different options of retirement payment.

Article 11 Where retirement is conducted in conformity to the provisions of Article 4 Paragraph 1 Subparagraph 2, and one of the following conditions for the payment initiation age of monthly retirement benefits (hereinafter referred to as the initiation age of payment) applies, the retiree may select to receive monthly retirement payments or combination of different options of retirement payment:

1. Having attained the age of 60 years.
2. Having accrued seniority of 30 years or more and having attained the age of at least 55 years.

Where retirement is conducted in conformity to the provisions of Article 4 Paragraph 1 Subparagraph 2, and none of the initiation age of payment specified in the preceding Paragraph Subparagraphs 1 and 2 apply, the retiree may select one of the following payment options:

1. Receive a lump sum retirement payment.
2. Begin to receive a monthly retirement payment when attain the initiation age of payment.
3. Begin to receive a monthly retirement payment before attaining the initiation age of payment, and for each year in advance of scheduled full retirement age, to reduce the amount by 4 percent, for a maximum early retirement of 5 years and reduction of benefits of up to 20 percent.
4. Receive one half lump sum retirement payment, and begin to receive one half monthly retirement payment upon attaining the initiation age of payment.

5. Receive one half lump sum retirement payment, and begin to receive one half monthly retirement payment before attaining the initiation age of payment, and for each year in advance of scheduled full retirement age, to reduce the amount by 4 percent, for a maximum early retirement of 5 years and reduction of benefits of up to 20 percent.

Where retirement is conducted in conformity to the provisions of Article 4 Paragraph 1 Subparagraph 2, and the retiree has previously received disability payment under the Civil Servant and Teacher Insurance Act, and moreover within 5 years of the effective date of retirement the retiree has received a performance evaluation of C and the retiree has taken an extended sick leave of absence, they may select to receive a monthly retirement payment or to receive a combination of different options of retirement payment, without being subject to the conditions specified in Paragraph 1 regarding the initiation age of payment.

Where someone has served for more than 25 years before the effective implementation of the amendments of this Act on January 1, 2011 and has attained at least the age of 50 years and whose retirement is processed in conformity to the provisions of Article 4 Paragraph 1 Subparagraph 2, then they may select one of the retirement payments provided under Paragraph 1 of Article 9, without being subject to the conditions specified in Paragraph 1 regarding the initiation age of payment.

Other than those who are eligible in accordance with the previous Paragraph, civil servants under this Act have been qualified for retirement seniority before the effective implementation of the amendments of this Act on January 1, 2011, when processing retirement application in conformity to Subparagraph 2 of Paragraph 1 of Article 4, whose total number of age and seniority match or exceed the index specified in the attached Table 1, and who have attained no less than 50 years of age, may also be eligible select to receive monthly retirement payment or combination of different options of retirement payment without being subject to the conditions specified in Paragraph 1 regarding the initiation age of payment. When calculating the total number of age and seniority, the fractional number of months less than one year shall be excluded therein.

Retirees having served over 25 years and having attained 55 years of age before January 1, 2012, within one year from their 55th birthday, and whose retirement is conducted in accordance with the provisions of Article 4

Paragraph 1 Subparagraph 2, may receive an additional a lump sum retirement payment of 5 basis points, which shall be provided by budget prepared by the respective government authority.

For the retirees who within one year starting from their effective date of retirement in accordance with preceding Paragraph, who have been reemployed for full-time job funded by government budgets for its emolument (remuneration or pay), salary or public expense, the reemploying agency shall reclaim pro rata the excess additional retirement payment paid, and return the balance to the original agency of service.

Article 12 Where a retirement is processed in conformity to the provisions of Article 4 Paragraph 3, the retirement payment shall be provided as follows:

1. A lump sum payment shall be provided to those who served for over 5 years but less than 15 years.
2. Any retiree having served for over 15 years, and having attained the age over 55 years, may select one type of retirement payment in accordance with the provisions of Article 9 Paragraph 1 thereunder.
3. Any retiree having served for over 15 years, but not yet having attained the initiation age of 55 years required for initiating monthly retirement payment, may select one option of retirement payment in accordance with the Paragraph 2 of the preceding Article thereunder.

Before the effective implementation of the amendments of this Act on January 1, 2011, any civil servants who meet the eligibility conditions specified in Article 4 Paragraph 3, have served for at least 15 years, and when processing the retirement in conformity with the provisions specified in Article 4 Paragraph 3, may be eligible for selecting one of the options available therefor under Article 9 Paragraph 1, without being subject to the conditions specified in the preceding Paragraph 1 regarding the initiation age of payment.

Before the effective implementation of the amendments of this Act on January 1, 2011, any civil servants, who meet the provisions of this Act for calculating seniority and are eligible for retirement, when processing the retirement application in conformity with the provisions specified in Article 4 Paragraph 3, whose total number of age and seniority match or exceed the index specified in the attached Table 2, and have in service no less than 15 years, may select to receive monthly retirement payments or combination of

different options of retirement payment, without being subject to the conditions specified in the Paragraph 1 regarding the initiation age requirement. When calculating the total number of age and seniority, the fractional number of months less than one year shall be excluded therein.

Article 13 Compulsory retirees in consequence of injury or disease resultant from performing official duties claiming a lump sum retirement payment and having served for less than 5 years shall be deemed to have served for 5 years. If the retirees entitled to claim monthly retirement payment and have served for less than 20 years, their seniority can be rounded up to 20 years in service.

Where civil servants process the retirement application in conformity to the provisions of Article 6 Paragraph 4 Subparagraph 1, an additional allotment of 5 to 15 basis points for a lump sum retirement payment shall be provided, according to the standards determined by the Examination Yuan. For same reasons, if other laws also prescribe to provide same kind of payment, only one among the options may be selected by the retiree.

The additional retirement payments prescribed in the preceding two Paragraphs shall be provided from designated budgets of each corresponding level of the government.

Article 14 The New Retirement Pension System (hereinafter referred to as the New Pension System) took effect on July 1, 1995. However, as a result of administrative restructuring or other reasons by other regulations, the different effective date for implementing the New Pension System may be prescribed accordingly.

Any civil service retirement payment after the New Pension System taking effect shall be disbursed by the Public Service Pension Fund (hereinafter referred to as the Pension Fund) jointly funded by contributions from both the government and civil servants, for which the government shall be responsible as the ultimate guarantor.

The Public Service Pension Fund Management Board (hereinafter referred to as the Pension Fund Management Board) shall carry out periodic actuarial audits in respect of the financial matters of the Pension Fund specified in the preceding Paragraph.

With respect to Paragraph 2 regarding the joint contributions, the premium shall be calculated within the range of 12 percent to 15 percent of twice the

civil servant's basic (seniority) pay, within the premium the government contributes 65 percent thereof, and the civil servant contributes the remaining 35 percent. Upon attaining 40 years of contributions, there shall no longer be any contribution required.

When processing retirement, the civil servant's Pension Fund contributions, if they have not yet been incorporated into the seniority for retirement, shall be returned to the civil servant with a lump-sum including both principal and interests.

Where a civil servant leaves job without conforming the requirements for retirement or severance, may apply for a one time refund of the Pension Fund contributions including principal and interest. Where a civil servant leaves job with having contributed the Pension Fund for more than 5 years, except for separation from service due to dismissal or removal, may apply for a one time refund of, together with government's, Pension Fund contributions including principal and interest.

If a civil servant has already settled for seniority, retirement (termination) or severance in accordance with the Privatization of Government-Owned Enterprise Act or with other applicable retirement (termination) or severance law, the seniority after the New Pension System taking effect shall not apply to the preceding Paragraph regarding refund of the Pension Fund including principal and interest payments.

The contribution, management and usage of the Pension Fund stated in Paragraph 2 shall be separately set by law.

Article 15 The number of years in service after implementation of the New Pension System of the civil servants retiring or under severance pursuant to the provisions of this Act, except for where this Act provides otherwise, it shall be calculated according to the actual number of months they have contributed to the Pension Fund according to law. The period of services when they have not contributed to the Pension Fund according to law, or the period when they have applied for the refund of Pension Fund upon separation or removal, or when they have been paid of their retirement (termination, retirement from military) payments, the severance payment or quasi-pensions, severance or separation payments based on years of service to date, shall not be counted.

For civil servants after implementation of the New Pension System, who have previously served as public appointees, education personnel in public schools

or military personnel, upon transferring to the civil service with different personnel system, shall transfer the principal and interest of the pension fund, which they have jointly contributed with government and have not claimed, to their Public Service Pension Fund account before their previous service years may be merged into seniority.

After implementation of the New Pension System, civil servants who previously served in other public services or at government-owned enterprises where the seniority may be merged in accordance with the related regulations, may apply for supplemental payment for the Pension Fund through their servicing agencies within 5 years starting from the first payment date they had transferred to the civil services. If the application for supplemental payment is submitted within 3 months upon their transfers to the civil service, the required payments for the Pension Fund shall be converted into the total sum of the final value in compound interest by the Pension Fund Management Board from comparing the payment standard of the same pay rate of the same period's civil servants according to the seniority and grade, and the civil servant shall deposit a one-time full payment into the Pension Fund account. The application for payment after 3 months of the given duration must add an interest to the Pension Fund before their previous service years may be merged into seniority.

After implementation of the New Pension System, civil servants who previously served in mandatory military service or substitute services where the seniority had not been counted to be given pension, may supplement payment according to the preceding Paragraph upon the onset of their initial civil service assignment or resumption of civil service with salary, upon review and approval of grade, the previously seniority may be counted together. The required supplemental payment shall be jointly contributed by the civil servants and their servicing agencies in conformance to the provisions of preceding Article Paragraph 4 for joint contribution proportion responsibilities. For civil servants who have previously served as education personnel in public schools or military personnel, their seniority of mandatory military service or substitute services incurred after implementation of the New Pension System may be counted together only after contributing the supplemental payment for the pension fund in accordance with the applicable pre-transfer regulations and transferring the pension fund they had contributed to their Public Service Pension Fund account according to Paragraph 2.

The standards, time limits, application procedures and related aspects governing supplemental contributions by a civil servant to the Pension Fund, shall be formulated by the Pension Fund Management Board before submission to the Ministry of Civil Service for approval and promulgation.

Article 16 Determination of the age of retirement for civil servants shall be in conformity to the date of birth as recorded in their official household registration record.

The effective date for age-limited retirement for prospective retirees retiring under Article 5's provisions shall be as follows:

1. For those born between January and June, the effective date shall be as from no later than July 16.
2. For those born between July and December, the effective date shall be as from no later than January 16 of the immediately following year.

Monthly retirement payment shall be paid starting from the effective date of retirement.

Article 17 Those retiring, in severance, or in separation from service under the terms of this Act, where reemployed as civil servants, need not return their retirement payments, severance payments or any separation related refunds. Any seniority accruing prior to their retirement, severance or separation from service shall be excluded from seniority determinations when they re-retire.

Where a civil servant, education personnel in public school, political appointee, government-owned enterprises staff, popularly elected chief and any post July 1, 1995 transferee from military personnel status or other public services, has in accordance with this Act or other legal authority previously retired (terminated, retired from military), undergone severance, or separation (dismissal) receiving payment refunds therefor, or has enjoyed an accrual of seniority with equivalent to retirement, severance or separation payments, and thenceforth is reemployed or transfers to the civil services and thereafter later re-retires, undergoes severance in accordance with this Act, their seniority, along with their previously provided government budgeted payments for retirement (termination, retirement from military), severance or separation (dismissal) refunds, or accrual of seniority with equivalent to retirement for benefits therefor, may enjoy the benefits of combined seniority accrual not in excess of the maximum results available consonant the provisions of Article 9 and Article 29.

When any of persons specified in the preceding Paragraph re-retired, and have any periods of accrued seniority in excess of 15 years after their reemployment or transfers, then they may enjoy the option of those benefits provided under Article 9 Paragraph 1 for retirement, and in accordance with their approved accrued seniority determinations may be provided such retirement payments. But their seniority accrued from reemployment or transfers prior to the effective date of the New Pension System, shall be determined by succession of the last prior government budgeted retirement (termination, retirement from military) payment, severance, or accrual of seniority with equivalent to retirement for benefits therefor, from the thereafter accrued seniority in accordance with the applicable retirement categorization calculation standards, to provide payment. Where a re-severance is undergone in accordance with this Act, the determination of seniority accrued and calculations therefor, as accumulated prior to the effective date of the New Pension System, shall be similarly construed.

Article 18 Upon the death of a civil servant who is receiving the monthly retirement payment or the combination of different options of retirement payment in accordance with this Act, the survivors shall receive the one time lump-sum survivor annuity. Excepting unremarried surviving spouse, the order of precedent for distribution shall otherwise fall in the following descent:

1. Children.
2. Parents.
3. Siblings.
4. Grandparents.

A surviving spouse and other survivors may jointly take in the survivor annuity in accordance with the following provisions:

1. Where there are several eligible survivors among the same priority class, they shall share equally in apportioned amounts therefor. Where a surviving spouse also takes a share, the surviving spouse shall receive one half of the survivor annuity, and the remaining survivors shall equally share their respective portions of the remaining half share.
2. Where any eligible survivors of the same priority class abandons their right of claim to a proportional share of survivor annuity or is otherwise under a legal impediment to receipt thereof, their portion shall be redistributed

among the other survivors of the same priority class. Where there are no other members of the same priority class, the portion shall ensure to the benefit of the next descending priority class in conformity to the previous Subparagraph for equal distribution there among.

The one time lump-sum survivor annuity under Paragraph 1 shall be calculated based upon the approved seniority and grade, in accordance with the equivalent grade to in service civil servant basic (seniority) payment on the day of retiree's death, conforming to the method specified in Article 9 and Article 31 for a lump sum retirement payment, having duly deducted therefrom any already received monthly retirement payment, and distributing the remainder, while also providing an additional survivor annuity representing 6 basis points of an equivalent grade to civil servant basic (seniority) payment. Where no such remainder would be available, the same additional payment would apply nevertheless.

Where the class of eligible surviving dependents includes a surviving spouse, minor children, adult children with physical or mental disability impairing their independent livelihood, or parents, and the one time survivor annuity is not applied for, in accordance with the following provisions, a benefit representing half of the monthly retirement payment of original monthly retirement payment or combined different options of retirement payment, may be re-designated and provided as a monthly survivor annuity:

1. Where the surviving spouse has attained no less than the age of 55 years or has physical or mental disability impairing their independent livelihood, they shall receive a lifetime payment. Provided however that their marital relations status was already in existence for more than 2 years preceding the effective date of retirement of the retiree, and the surviving spouse has not remarried.
2. Such payments for minor children shall only continue through their legal emancipation by majority.
3. Adult children with physical or mental disability impairing their independent livelihood, or parents, shall receive a lifetime payment.

Where the surviving spouse has not attained to the age of 55 years and thus is ineligible under the provisions of the preceding Paragraph of Subparagraph 1 for a lifetime monthly survivor annuity, may from the date of attaining the age of 55 years receive the lifetime monthly survivor annuity.

The monthly survivor annuity shall be provided from the next regular periodic time after the death of the retiree.

Where the retiree dies with a proper last will, and the will specifies the survivors to receive the survivor annuity among the class of eligible survivors specified in the Paragraph 1, the will intent shall be given effect. Where the retiree demises intestate, and among the same class of prospective survivors they are unable to reach an accord regarding selection of a survivor annuity option, the eligible survivors may apply in accordance with their respective selections, under the provisions of Paragraph 2, for their respective proportional allotments.

Where any of the following conditions apply to a person specified in the Paragraph 1, their original agency of service may apply for an advance of three basis points of a lump sum survivor annuity for burial expenses, and for any remainder thereof, in accordance with the provisions for retirement governing before and after the effective implementation of the New Pension System, providing the calculation of their pre-existing seniority proportion, provide in relative portion to the Government Treasury and the Pension Fund:

1. Any survivor annuity for which there are no lawful eligible survivor claimants thereto.
2. Where there is no eligible survivor claimant thereto in Taiwan area, and the eligible survivor claimant in Mainland area did not concomitantly attend to conduct the burial services.
3. Where there is no eligible survivor claimant thereto in Taiwan area, and any eligible survivor claimant in Mainland area are of whereabouts unknown.

Any eligible surviving claimants in the Mainland area in accordance with Subparagraph 2 or 3 of the preceding Paragraph, who apply to receive a survivor annuity, may apply within 5 years for receiving then unclaimed portion by the agency of service of 3 basis points of lump sum survivor annuity, and the remainder of the survivor annuity available pursuant to the preceding Paragraph.

Where a civil servant retiree would receive monthly retirement payment or combination of different options of retirement payment in accordance with Article 11 Paragraph 2 Subparagraphs 2 and 4, but has not attained the

initiation age of payment prior to their demise, a survivor annuity in accordance with the Paragraphs 1 through 9 may be provided.

Article 19 For a civil servant retiree would receive monthly retirement payment or combination of different options of retirement payment before the effective implementation of the New Pension System, the monthly retirement payment and survivor's one time survivor annuity, shall be provided in accordance with the provisions for retirement payments and the standards governing before the effective implementation of the New Pension System.

Where civil servant retiree receiving monthly retirement payment in the preceding Paragraph dies after the effective implementation of the New Pension System, and their survivors are eligible in accordance with the preceding Article Paragraph 4, they may select instead to receive a monthly survivor annuity.

Article 20 Retirees of voluntary and age-limited retirement shall submit all the relevant documentation, in application to their agency of service prior to the effective date of retirement, for transmission to the Ministry of Civil Service for approval thereof, and in principle should ensure submission at least 3 months in advance of the scheduled effective date of retirement.

Compulsory retirees shall submit all the relevant documentation, through the agency of service forwarding to the Ministry of Civil Service for approval thereof.

Article 21 If any civil servant has one of the following conditions, the Ministry of Civil Service shall reject his/her application for retirement:

1. During the period of unpaid leave.
2. During the period of suspension according to law.
3. During the period of being ceased from service.
4. During the period of being accused of offenses against internal or external security that sentencing or non-prosecutorial disposition has not yet determined, or that deferred prosecution has not expired, after the termination of the Period of Mobilization for the Suppression of Communist Rebellion.
5. Under the specific conditions prescribed by other laws.

The prospective retiree, under any condition as specified in Subparagraphs 2

through 5 of preceding Paragraph and over the age-limited retirement age, should apply to original agency of service for retirement in writing, within 6 months after cleared the legal impediment to his retirement. Nonetheless, if the prospective retiree has any one of the following conditions, the retiree still cannot apply for retirement:

1. Being dismissed or removed from service.
2. By the six month period for such application having been expired, still has any one of the legal impediment conditions specified in Article 22 that prevents the exercise of the right to retirement benefits.

Where any prospective retiree who has died within the six month eligibility period stipulated above, the survivors may apply for issuing the retirement payment according to the standards of lump-sum retirement payment. But where the demised retiree has qualified for monthly retirement payment, and the survivors have qualified in conformity with the provisions of Article 18 Paragraph 4, the survivors shall receive monthly survivor annuity based on one half of the amount of monthly retirement payment.

The effective date of retirement for the civil servants of the preceding two Paragraphs shall start from the next day upon the termination of the legal impediment.

Article 22 Where any of the following conditions apply to any civil servant, they shall thereby forfeit their rights to apply for retirement or severance:

1. Deprivation of civil rights for life.
2. Being convicted of offenses against internal or external security, after the termination of the Period of Mobilization for the Suppression of Communist Rebellion.
3. Loss of the nationality of the Republic of China.
4. Under the specific conditions prescribed by other laws.

Article 23 Where any of the following conditions apply to a retiree receiving the monthly retirement payment or combination of different options of retirement payment, the payment of the monthly retirement payment shall be suspended, until the expiration or extinguishment of the legal impediment to receipt thereof, whereupon the right shall resuscitate:

1. Deprivation of civil rights, as yet unrestored.

2. Reemployment as a full-time job with emolument (remuneration or pay), salaries, or public expenses provided by the government budgets while receiving the monthly retirement payment.
3. Where reemployment at a government gifted (granted) foundation, administrative corporation or public juristic person, or at an investee of government, government-owned enterprise funds, or government-owned non-profit funds, and one of the following conditions also applies:
 - (1) employment at any foundation, administrative corporation, or public juristic person that originally gifted (granted) by government, or that the total accumulated government gifts (grants) in excess of 20 percent of the registered capital, or at an investee of government, government-owned enterprise funds, or government-owned non-profit funds, where the aggregate government funding totals in excess of 20 percent of the total capital.
 - (2) service as a public representative to at any government gifted (granted) foundation, administrative corporations, public juristic person, or as a representative of public shares of investee founded by government.
 - (3) service as an employee, public representative, or representative of public shares in foundation, administrative corporation, public juristic person, investee or re-investee which the government has direct or indirect control of personnel, financial or operational matters.

Where any retiree receiving a monthly or combination of different options of retirement payment before the effective implementation of the amendments of this Act on January 1, 2011, and is subject to any of the conditions following, then from April 1, 2011, the right to receive the monthly retirement payment shall be impaired, until expiration or extinguishment of the impairment, whereupon the right shall resuscitate:

1. Where any of Subparagraph 2 of the preceding Paragraph applies, and the fixed pay of reemployment position does not reach the total amount of the highest amount of basic pay and professional allowance at elementary grade one.
2. Where any of the conditions specified in Subparagraph 3 of the preceding Paragraph applies.

Where any survivors receiving the monthly survivor annuity, have any of the

conditions specified in the Paragraph 1 Subparagraph 1, resulting in the suspension of their right to receive the monthly survivor annuity.

Where a reemployed retiree does not, in compliance with the regulations, cease receiving monthly retirement payment therefore being overpaid, agency shall recoup the previously overpaid retirement payment amounts as from the applicable date following the reemployment.

Upon having attained the age of 65 years, any retiree receiving a monthly retirement payment or combination of different options of retirement payment may not be reemployed in a position specified in Paragraph 1 Subparagraph 2 or 3. Excepted from this requirement shall be any political appointee, elected councilman, or popularly elected chiefs.

Before the effective implementation of the amendments of this Act on January 1, 2011, any such person already employed, may continue in their service until their period of office shall be completed or they otherwise separated from office, without being subject to the conditions of the preceding Paragraph.

Any retiree receiving a monthly or combination of different options of retirement payment, who is reemployed as a Chair (Director) on the Board or as an Executive Officer of any entity stipulated in the Paragraph 1 Subparagraph 3, upon their initial appointment may not have attained the age of 65 years; if the expiry of their period of appointment or office will be after their attaining the age of 70 years, they shall be replaced. An exception shall apply for special consideration shown upon approval by the supervisory Yuan.

Article 24 Where any of the following conditions apply to any retiree receiving monthly or combination of different options of retirement payment, they shall be deemed to be forfeit their rights to receive the monthly retirement payment:

1. Upon their demise.
2. Deprivation of civil rights for life.
3. Being convicted of offenses against internal or external security, after the termination of the Period of Mobilization for the Suppression of Communist Rebellion.
4. Loss of the nationality of the Republic of China.

Article 25 Where any of the following conditions apply to survivors upon the demise of

any retiree receiving a monthly retirement payment or combination of different options of retirement payment, they shall be deemed to be forfeit their rights to apply for survivor annuity:

1. Deprivation of civil rights for life.
2. Being convicted of offenses against internal or external security, after the termination of the Period of Mobilization for the Suppression of Communist Rebellion.
3. Loss of the nationality of the Republic of China.

Any survivor applying for a monthly survivor annuity in accordance with Article 18 Paragraph 4, who thereafter dies, loses the nationality of the Republic of China, or is under any impediments of the preceding Paragraph Subparagraph 1 or 2, shall be deemed forfeit their right to receive a monthly survivor annuity.

Article 26 The rights to apply for retirement pension, survivor annuity or severance payment, may not be the object of detain, transfer or guarantee.

Article 27 The right to apply for retirement pension, severance pay, separation refunds, or survivor annuity, shall from the first date that such right may be lawfully exercised, naturally expire within 5 years thenceforth if not exercised.

Where any person separated from service with a refund in accordance with the preceding Paragraph having transferred to a different personnel system in a private business or with any private school, and later retired in accordance with the Labor Standards Act, Labor Pension Act or private school faculty retirement regulations (laws), then any applicable principal and interest payments due back from the Pension Fund contributed by the government and themselves thereto in accordance with provisions of Article 14 Paragraph 6, must be applied for recovery within one year of their date of attaining the age of 65 years, by application therefore to the Pension Fund Management Board, without regard to the provisions of the preceding Paragraph regarding time limits for exercise of those rights.

The time limits for exercise of any rights of respective periods relating to periodically paid monthly retirement payment, or monthly survivor annuity, shall conform to the specifications in Paragraph 1 for calculation thereof.

Article 28 The provisions in this Act governing age-limited retirement and compulsory retirement shall not apply to judges. But where any judge otherwise is

eligible to apply for retirement, they may nevertheless apply for voluntary retirement.

Article 29 Where any civil servant has seniority both before and following the effective implementation date of the New Pension System, the combined seniority shall be covered. But as for any seniority before the effective implementation date of the New Pension System, the original applicable seniority limits of 30 years will apply. As for seniority accrued following the effective implementation date of the New Pension System, it may be combined, for a maximum of up to 35 years in service. Where the combined service exceeds 35 years, there combined pre and post implementation seniority shall be as determined according to the intent of the retiree.

The retirement or severance payment for any civil servant with seniority accruing both before and following the effective implementation date of the New Pension System, shall be determined in conformity with the following provisions governing combined accumulation of seniority benefits:

1. Retirement or severance payment for seniority accrued before the effective implementation date of the New Pension System, in accordance with the standards specified in Article 31, shall be paid from the respective government agency from fund budgeted therefor.
2. Retirement or severance payment for seniority accrued following the effective implementation date of the New Pension System, shall be according to the standards specified in Article 9 Paragraphs 2 through 6, and are to be paid by the Pension Fund.

Where any seniority that civil servant has contributed to the Pension Fund in accordance with this Act has not yet been incorporated into the seniority for retirement, the contributions of unincorporated seniority, according to the payment of principal and interest accrued thereon to the Pension Fund, shall be calculated in accordance with the proportion of the unincorporated seniority accrued following the effective implementation date of the New Pension System to the seniority of Pension Fund contributions paid, and shall be recouped by civil servant in a single lump sum payment from the Pension Fund.

Article 30 The retirement payment for any civil servant with seniority accruing both before and following the effective implementation date of the New Pension System, with combined accumulation of seniority of not less than 15 years, shall select one uniform option for payment of their retirement payment.

For those with seniority of less than 15 years accruing before the effective implementation date of the New Pension System, followed by retirement after the effective implementation date of the New Pension System, where the combined pre and post implementation seniority is no less than 15 years, the retiree selecting to receive a monthly retirement payment, may in accordance with the seniority accrued before the effective implementation date of the New Pension System, apply for one of the addition reparation provided below, to be paid from the respective government agency's funds budgeted therefor:

1. For every year below 15 years before the effective implementation date of the New Pension System, additional one time reparation payment comprising 0.5 basis point.
2. For every year below 15 years before the effective implementation date of the New Pension System, additional monthly reparation payments comprising 1/200th of a basis point.

Civil servants with seniority of less than 20 years accrued before the effective implementation date of the New Pension System, upon retirement after the effective implementation date of the New Pension System, where the permitted combined pre and post implementation seniority exceeds the 15 years, select to receive monthly retirement payments, for every 6 months of their seniority accrued after the effective implementation date of the New Pension System, an additional 0.5 basis point one time reparation payment, for a maximum of a single payment of 3 basis points, until combined seniority accrues to up to 20 years. Where the pre and post implementation seniority exceeds 20 years, then for every additional full year of seniority shall deduct 0.5 basis point one time reparation payment, until combined seniority accrues to up to 26 years, after which no such reparation adjustments shall be provided. The applicable reparation adjustments basis points shall be paid by the Pension Fund.

Article 31 Combined seniority for civil servants accrued before the effective implementation date of the New Pension System, unless otherwise specified in this Act, shall be covered under the applicable regulations governing such seniority before the effective implementation date of the New Pension System.

For retirement or severance having taking effect after June 5, 1998, the

seniority accrued from prior mandatory military service, before the effective implementation date of the New Pension System, that unincorporated into overall seniority at the time of discharge may be duly taken into account in the calculation of retirement or severance seniority.

Any civil servant with service as a childcare assistant of county (city) government or town (township, city) hall supported kindergarten before being incorporated shall be permitted combined seniority calculation for retirement purposes. But where such seniority was not within the civil service eligible scope and has already been otherwise subject to separation related compensation payments, no additional retirement payment shall be accrued thereon.

Retirement payment due for civil service seniority before the effective implementation date of the New Pension System, shall be in calculated conformity with the following standards:

1. A lump sum retirement payment, shall correspond to the civil servant's last employment grade, is calculated on the basis points derived from the amount of the basic (seniority) pay for the same level of grade as employed civil servants on the effective date of retirement plus NT\$930, and for those with 5 years seniority, shall offer 9 basis points, with addition of 2 basis points for every other additional year; after obtaining 15 years seniority, an additional one time 2 basis points provision, until a maximum of a cumulative 61 basis points is reached. For any increment less than one year, every month shall result in 1/6th of a basis point. Any increment of less than one month shall be deemed one month.
2. Monthly retirement payment, shall correspond to the civil servant's last employment grade, is calculated on the basis points derived from the amount of the basic (seniority) pay for the same grade of in-service civil servants, shall offer 5 percent times the basis points for each year of seniority accrued, and for any increment less than one year offer 5/1200th for each month thereof; after accumulating 15 years thereof, shall offer one percent for each year, and for any increment of less than one year, an addition of 1/1200th for each month thereof, for a maximum of 90 percent is accumulated. Any increment of less than one month shall be deemed one month. Additionally there shall be provided the full sum of NT\$930.

Article 32 For civil service seniority before the effective implementation date of the New Pension System, both the lump sum retirement payment in accordance with

the preceding Article or the original standards before the effective implementation date of the New Pension System, and the old-aged benefits through participating in the civil service insurance seniority coverage before the effective implementation date of the New Pension System, may be deposited with the Bank of Taiwan with the applicable conditions of preferential interest accruing thereon.

For civil service retirees eligible for monthly (combined) retirement payments with the combined civil service seniority accrued before and after the effective implementation date of the New Pension System, whose post-retirement monthly income exceeds a specified percentage of the current civil service pay of equivalent last employment grade (hereinafter referred to as the maximum allowable retirement ratio), where no change is provided through this Act to their monthly (combined) retirement payments, the amount of specified old-aged benefits that applied for preferential interest deposits shall be modified.

The preceding Paragraph's monthly retirement income calculation will be derived from the monthly retirement payment and the old-aged benefits' preferential deposits monthly accrued interest schedules; the current civil service pay shall be calculated at twice the amount of basic (seniority) pay of equivalent grade. The maximum allowable retirement ratio shall be determined as follows:

1. For those with monthly retirement payments, and approved combined seniority of less than 25 years, a maximum allowable percentage is the 75 percent; and for each additional year of seniority, an increment in maximum allowable percentage by 2 percent, until a maximum of 95 percent is reached. For any increment of less than 6 months, an additional one percent; for increments in excess of 6 months but less than one year, the increment shall be deemed to be one year.
2. For recipients of combination of different options of retirement payment, in accordance with the respective percentages specified in the preceding Subparagraph, the ratio shall be converted in proportion to the combination of different options of retirement payment.

Their post-retirement monthly income may not be higher than the current civil service pay of equivalent grade.

The detailed regulations governing Paragraph 1's provision of a lump sum

retirement and old-aged benefits' preferential interest deposit benefit, as to appropriate beneficiaries thereof, conditions attendant thereto, time limitations, interest rates, supplemental contributions to interest differentials, allowable amounts and the preceding two paragraphs above as to permissible maximum post-retirement eligible income, current civil service pay, and maximum proportions, shall be determined by the Examination Yuan in conjunction the Executive Yuan and established through appropriate regulations therefor.

Recipients of a lump sum retirement payment or old-aged benefits, who also receive the Paragraph 1's preferential interest rate deposit benefit, who become subject to the suspension or deemed forfeiture of eligibility under the provisions of Article 23 or Article 24, shall suffer cessation of their preferential interest rate deposit benefit. Where such preferential interest rate deposit benefit is not ceased in accordance with the provisions, the original payer agency shall recoup the amounts accruing after the activation of the legal impediment to lawful receipt thereof.

Article 33 Applications by the Ministry of Civil Service for retirement, severance or survivor annuity, shall be completely adjudicated or reviewed within 2 months, with exceptions, for cause, permitting an additional single extension of one month.

The retiree, layoffs or survivors dissatisfied with the retirement, severance and survivor annuity case result may apply for relief under the Civil Service Protection Act. In the event of obvious errors, or new facts or evidence meriting the reconvening of administrative procedures, the case may be reexamined in accordance with the provisions of the Administrative Procedure Act.

Article 34 Where in accordance with the provisions of this Act a voluntary retirement or age-limited retirement retiree, determines their effective date of retirement, they should exercise the utmost discernment in their decision, as upon approval thereof, no further amendments thereto shall be permitted.

A civil servant's applications under this Act for any of the various specified retirement payments or allowable reparation, calculation of seniority before or following the effective implementation date of the New Pension System, and survivors options with survivor annuity, should make decision carefully, as upon approval thereof by the Ministry of Civil Service, no further amendments thereto shall be permitted.

Article 35 For the retirement or severance under this Act and having taken effect before the date of April 1, 2011, the fractional seniority before the implementation of the New Pension System that is cumulatively less than one year in total shall be calculated in accordance with the original regulations that exist before the effective implementation of the amendments of this Act on January 1, 2011.

Article 36 The Enforcement Rules of this Act shall be determined by the Examination Yuan.

Article 37 This Act shall take effect upon its date of promulgation.

The amendments to this Act, promulgated July 13, 2010, shall take effect on January 1, 2011.