

Civil Service Retirement, Severance, and Survivor Relief Act

Chapter I General Principles

Section I General Provisions

Article 1

The retirement, severance, and survivor relief for civil servants shall be handled in accordance with this Act.

Article 2

The competent authority of this Act is the Ministry of Civil Service.

Article 3

1. This Act shall apply to personnel who are appointed in accordance with the Civil Service Employment Act and other related laws, and who are qualified for a civil servant position.
2. Unless otherwise stipulated in this Act, the provisions herein regarding retirement payment, severance payment, or survivor relief for personnel referred to in the preceding paragraph apply only to those who are currently employed.

Article 4

The definition of the terms used in this Act is as follows:

- I. New Pension System: This term refers to the civil service pension system implemented since July 1, 1995. Under the system, the government and civil servants jointly establish the “joint deposit scheme” of the Public Service Pension Fund (hereinafter referred to as “Pension Fund”) by making contributions to it.
- II. Basic (seniority) pay: This term refers to the salary (wage) converted from the salary (wage) points assigned to civil servants in accordance with the Civil Service Pay Act. However, if provisions regarding salary applicable to agencies (institutions) differ from those stipulated in the Civil Service Pay Act, the salary (wage) converted from the salary (wage) points assigned to the civil servants shall be the same as that stipulated in the Civil Service Pay Act.
- III. Lump-sum compensation payment: This term refers to the sum total of the following payments received by a civil servant in the month of retirement or severance:
 - (I) Basic (seniority) pay.
 - (II) Technical or expertise allowances.
 - (III) Supervisory position allowances.

- IV. Income replacement ratio for retirement (hereinafter referred to as “replacement ratio”): This term refers to the ratio of the monthly retirement income received by a civil servant after retirement to the amount that is twice the monthly basic (or seniority) pay received by personnel of the same rank in active service on the last day of the civil servant’s employment. However, in the case of a civil servant receiving part of the retirement payment on a monthly basis, the ceiling on the replacement ratio shall be adjusted according to the proportion of the partial monthly retirement payment.
- V. “Monthly retirement income” is defined as follows, according to the type of retirement payment received by a civil servant:
- (I) For a civil servant receiving monthly retirement payment, it refers to the sum total of the retirement payments received monthly (including monthly compensation payment), plus the preferential deposit interest (hereinafter referred to as “preferential interest”) on the Civil Service Insurance lump-sum old-age benefits, or any insurance annuities received for participation in any social insurance (hereinafter referred to as “social insurance annuities”) through a government agency, public school, or state-owned enterprise.
 - (II) For a civil servant receiving partial retirement payment on a monthly basis, it refers to the sum total of the retirement payments received monthly based on the approved ratio each month (including monthly compensation payment), plus the preferential interest on the lump-sum retirement payment and on the Civil Service Insurance lump-sum old-age benefits, or any social insurance annuities.
 - (III) For a civil servant receiving retirement payment on a lump sum basis, it refers to the sum total of the preferential interest on the lump-sum retirement payments received monthly, plus the preferential interest on the Civil Service Insurance lump-sum old-age benefits, or any social insurance annuities.
- VI. Minimum guaranteed amount: This term refers to the sum total of the highest basic pay of a civil servant in a grade-1 elementary position and the expertise allowances of an ordinary civil servant in a grade-1 elementary position.
- VII. Pension or separation pay: This term refers to payment such as a retirement payment, settlement payment for years of service, severance payment, or separation payment, that is made upon retirement or severance from, or settlement of years of

service in, any civil-service, government-enterprise, or military position in accordance with the Statute of Privatization of Government-Owned Enterprises or other provisions governing retirement or severance from civil-service, government-enterprise, or military positions.

Article 5

Payments that may be claimed by a civil servant or his/her survivors under this Act are retirement payment, severance payment, pension fund premium principal and interest, survivor relief, lump-sum survivor benefit, or survivor annuity (hereinafter collectively referred to as “pension payments”).

Section II Provision, Reserve, and Management of Pension Payments

Article 6

1. For pension payments under the preceding article that are calculated based on years of service before the implementation of the New Pension System, governments at all levels shall prepare a budget to make the payments. For those that are calculated based on years of service after the implementation of the New Pension System, the payments shall be made out of the Pension Fund.
2. The implementation status of the New Pension System specified in the preceding paragraph shall be determined based on its implementation date if the implementation date has been rescheduled due to agency restructuring or other reasons.

Article 7

1. A civil servant and the government shall jointly make monthly pension fund premium contributions to create the Pension Fund referred to in Article 6, and the government shall be responsible as the ultimate guarantor.
2. The pension fund premium under the preceding paragraph shall be contributed at a rate of 12% to 18% of twice the civil servant’s basic (or seniority) pay, to which the government shall contribute 65% and the civil servant shall contribute 35% on a monthly basis.
3. If a civil servant, while duly taking unpaid leave, is on secondment to another civil service agency, fills an employment vacancy in the agency, and is duly paid in accordance with civil service pay laws and regulations, the pension fund premium contributions during the unpaid leave period shall be handled by the agency, in accordance with the provisions of the preceding paragraph, based on the civil servant’s assigned grade.

4. For a civil servant's years of service after the promulgation and enforcement of this paragraph, in which the civil servant duly takes unpaid parental leave, he/she may opt to bear the full premium burden and continue to pay the pension fund premium.
5. The pension fund premium paid by a civil servant under this Act shall be excluded from the computation of the annual taxable salary income.

Article 8

1. The actual contribution rate of the pension fund premium under Paragraph 2 of the preceding article shall be set and announced by the Examination Yuan jointly with the Executive Yuan based on the periodic financial and actuarial calculation results for the Pension Fund.
2. If and when, according to the financial and actuarial calculation results under the preceding paragraph, the optimal contribution rate with respect to unamortized liability due to past failure to contribute to premium reaches 1.5 times or more the current actual contribution rate, the Examination Yuan, jointly with the Executive Yuan, shall raise the contribution rate by at least 1% within three months, but the raised contribution rate may not exceed the contribution rate ceiling specified in Paragraph 2 of the preceding article.
3. For the periodic financial and actuarial calculations of the Pension Fund under Paragraph 1, the Pension Fund management authority shall, with respect to the receipts, expenditures, management, and utilization of the Pension Fund, make actuarial calculations at least once every three years, and in each instance the actuarial calculations shall cover at least 50 years.

Article 9

1. When a civil servant claims retirement payment, severance payment, or survivor relief, if there are any years of service for which the civil servant paid the pension fund premium in accordance with this Act but which are not aggregated into the creditable years of service for which he/she is to receive retirement payment, severance payment, or survivor relief, the Pension Fund management authority shall, after calculating the ratio of the uncredited years of service to the years of service for which premium was paid, return to the civil servant in one lump sum the pension fund premium principal and interest originally contributed by the civil servant himself/herself corresponding to the uncredited service period.
2. A civil servant who resigns without meeting the conditions for retirement or severance may apply for the return of the pension fund premium principal and interest originally contributed by himself/herself in one lump sum.
3. If, after a civil servant dies, there exists any circumstance precluding the payment of survivor

relief as set forth in the proviso to Paragraph 2 of Article 52, his/her survivors under Article 62 may apply for the return of the pension fund premium principal and interest originally contributed by himself/herself in one lump sum.

- 4 The provisions of the preceding two paragraphs regarding the return of the pension fund premium principal and interest shall not apply to years of service for which a civil servant has contributed the pension fund premium under this Act if the civil servant had already received pension or separation pay for those years.

Article 10

1. The utilization and management of the Pension Fund shall be entrusted to a dedicated entity that shall engage in professional investment, and the entity shall make public disclosures of information relating to the receipts, expenditures, and utilization of the Fund on a quarterly basis.
2. Unless otherwise stipulated in this Act, matters related to the receipts, expenditures, management, and utilization of the Pension Fund under this Act and the organization of the dedicated entity under the preceding paragraph shall be prescribed by statutory law.

Section III Calculation of Years of Service Creditable Toward Pension and Related Matters

Article 11

1. When a civil servant claims retirement payment, severance payment, or survivor relief under this Act, the following years of service of the civil servant dating from before the implementation of the New Pension System, and for which the civil servant has never received pension or separation pay, are creditable years of service:
 - I. Years of service in a paid, full-time position within the staff complement and meeting the provisions of Article 3, Paragraph 1.
 - II. Years of service in a paid, full-time military civilian position within the staff complement, as registered and on record with the Ministry of Civil Service, or for which written verification has been provided by the Ministry of National Defense or other authorized agencies.
 - III. Years of voluntary military service, for which written verification has been provided by the Ministry of National Defense or other authorized agencies.
 - IV. Years of service in a staff position within the staff complement, or in a police

officer position within the staff complement for which the civil servant was paid at the same or equivalent level as a police sergeant in an elementary position, and for which written verification has been provided by his/her former employer.

- V. Years of service during which the civil servant served as a paid, full-time staff member within the staff complement of a public school and meeting the requirements of the Act Governing the Appointment of Educators and related laws and regulations, and for which written verification has been provided by his/her former employer.
 - VI. Years of service in a paid, full-time position within the staff complement of a state-owned enterprise in the capacity of a civil servant, for which written verification has been provided by his/her former employer.
 - VII. Other years of service that the Ministry of Civil Service has approved as creditable in aggregate.
- 2. In the case of a civil servant whose retirement or severance has become effective, or who has died, after June 5, 1998, any past years of compulsory military service before the implementation of the New Pension System, for which the civil servant has not been credited and received pension or separation pay, are creditable years of service for retirement payment, severance payment, or survivor relief.
 - 3. The unapproved years of service in working as a janitor, security guard, deputy, or substitute teacher, as well as in other positions, that a civil servant has before the implementation of the New Pension System are not creditable years of service for retirement payment, severance payment, or survivor relief. However, the years of service approved by the Ministry of Civil Service that the civil servant has before the promulgation and enforcement of this Act shall still be processed in accordance with the approval provisions originally in force before the provisions are reviewed again and cease to be applicable.

Article 12

When a civil servant claims a retirement payment, severance payment, or survivor relief under this Act, the calculation of the creditable years of service he/she has after the implementation of the New Pension System shall be conducted as follows:

- I. The calculation shall be based on the actual number of days for which the pension fund premium has been duly contributed.
- II. No years of service for which the pension fund premium principal and interest have

been returned, or for which pension or separation pay has been paid out of a government budget or out of the Pension Fund, are creditable years of service.

- III. When a person is transferred to a civil servant position, for any years of previous service by the person as a political appointee, public school educator, or military personnel after the implementation of the New Pension System, to which contributions to the pension fund premium were made, the Pension Fund management authority shall transfer to his/her Pension Fund account the pension fund premium principal and interest to which he/she and the government jointly contributed and for which no benefit has been received, and calculate the years of service in aggregate.
- IV. Any years of compulsory military service after the implementation of the New Pension System, for which a civil servant has not been credited and received pension or separation pay, are creditable years of service only if, within 10 years from the date the civil servant first took the position and came on board and has been paid or from the date he/she resumed the position and has been paid, his/her employer and the civil servant jointly assume responsibility and make a make-up payment, in one lump sum, of the pension fund premium principal and interest, based on the civil servant's assigned grade, at the contribution rate stipulated in Article 7, Paragraph 2.
- V. In the case of a person who has transferred from a public school educator position to a civil servant position, the years of compulsory military service he/she has after the implementation of the New Pension System are creditable years of service only if he/she makes a make-up payment of the pension fund premium principal and interest in accordance with the provisions of retirement laws applicable before he/she has been transferred to the civil servant position, and when he/she has the principal and interest transferred to the Pension Fund account as per the provisions of Subparagraph 3.
- VI. Unless otherwise stipulated in this Act, any years of service after the implementation of the New Pension System, for which a civil servant has not received the pension or separation pay, are creditable years of service only if, within 10 years from the date the civil servant first took the position to which he/she has been transferred and came on board and has been paid or from the date he/she

resumed the position and has been paid, the person applying to make a make-up payment of the pension fund premium principal and interest has paid the full amount in one lump sum based on the calculation of the sum total of the final value with compound interest according to years of service he/she has and his/her rank, as well as the premium payment standards for civil servants at the same salary grade during the same period.

- (I) Years of service that have been approved as creditable in aggregate in accordance with other laws.
- (II) Years of service for which unpaid leave has been taken according to the provisions of Article 4, Paragraph 1, Subparagraphs 4 and 6 of the Regulations Governing Unpaid Leave for Civil Servants.

VII. When a civil servant who has been duly placed on administrative suspension is subsequently reinstated in his/her position, and has been duly issued the make-up payment of the basic (or seniority) pay that was not issued during the period of suspension in accordance with the Civil Service Pay Act, his/her employer and the civil servant shall jointly assume responsibility and, based on the contribution rate set forth in Article 7, Paragraph 2, make a make-up payment, in one lump sum, of the pension fund premium principal and interest for the period during which he/she was placed on suspension, whereupon that period will be creditable.

Article 13

1. When a civil servant applies to make a make-up payment of the pension fund premium principal and interest under Subparagraphs 4, 6, and 7 of the preceding article, if the application has not been made within 3 months counting from the date the civil servant was initially hired or transferred and came on board and has been paid, or the date he/she was reinstated in his/her position and had his/her salary restored, additional interest shall accrue.
2. The calculation of the periods for make-up payments of the pension fund premium principal and interest under the preceding article and the preceding paragraph shall not be interrupted because a civil servant resigns (or is dismissed) from his/her duties.
3. The Pension Fund management authority shall adopt regulations governing the standards, time limits, application procedures, and other matters relating to the payment (and make-up payment) of the pension fund premium principal and interest made by civil servants. It shall also report the regulations to the Ministry of Civil Service for approval.

Article 14

1. If a civil servant whose retirement has taken effect before the promulgation and enforcement of this Act has years of service both before and after the implementation of the New Pension System, the years from before and after shall be creditable in aggregate. Regarding the years of service before the implementation of the New Pension System, 30 years are creditable at maximum. The years of service after the implementation of the New Pension System are creditable in aggregate therewith. At maximum, 35 years are creditable.
2. For a civil servant whose retirement takes effect after the promulgation and enforcement of this Act, the number of creditable years of service before the implementation of the New Pension System remains 30 years at maximum, and years of service thereafter may be credited additionally thereto. For those who opt to receive monthly retirement payments, 40 years are creditable at maximum. For those who opt to receive a lump-sum retirement payment, 42 years are creditable at maximum. If the years of service calculated in aggregate exceed the ceiling on creditable years set forth in this paragraph, the retiree may decide at his/her own discretion which years of service before and after the implementation of the New Pension System will be credited.
3. When a civil servant is unwilling to make the decision under the preceding paragraph about which years of service will be credited, the competent authority that reviews the retirement application will proceed to make the decision at its sole discretion.

Article 15

1. When a civil servant who has previously duly received pension or other separation pay out of a government budget or out of the Pension Fund or to whom the pension fund premium principal and interest has been returned is subsequently reemployed as a civil servant, he/she may not repay any pension or separation pay or the pension fund premium principal and interest that he/she has already received. When the civil servant re-retires or carries out severance again, or has survivor relief paid, no further pension payments may be made for those years of service for which such payments have already been received.
2. Years of service listed below for which a civil servant, as described in the preceding paragraph, has received pension or separation pay out of a government budget or out of the Pension Fund or has received a refund of the government-contributed pension fund premium or separation pay principal and interest shall be calculated in aggregate with years of service calculated for re-retirement or re-severance under this Act; the total years of service may not

exceed the ceiling on creditable years set forth in the preceding article, and may not exceed the payment ceilings set forth in Articles 28 and 29.

- I. Years of service as a civil servant.
 - II. Years of service as a public school staff member.
 - III. Years of service as a political appointee.
 - IV. Years of service as a state-owned enterprise employee.
 - V. Years of service as an elected senior official.
 - VI. Years of service in a military personnel or civil servant position to which the party concerned has been transferred after the implementation of the New Pension System on July 1, 1995.
3. When the personnel specified in the preceding two paragraphs re-retire or carry out severance again, the payments for years of their reemployment shall be handled as follows:
 - I. Any years of service before the implementation of the New Pension System for which pension or separation pay has not been received shall be calculated in continuity with the last years of service before the implementation of the New Pension System for which a pension or separation payment was made out of a government budget, and the payment shall be made in accordance with the retirement payment category and calculation standards applicable to those years of continued service. The same method shall also apply to the calculation of severance payment for such years of service.
 - II. If a civil servant has 15 years of service or longer in reemployment, he/she may opt to receive one of the retirement payment types specified in Article 26, paragraph 1, and the retirement payment will be calculated based on the approved years of service he/she has at the time of retirement. However, when the civil servant opts to receive a monthly or partial monthly retirement payment, the provisions set forth in Articles 30, 31, and 33, respectively, regarding the starting age for receiving monthly retirement payments shall be followed.

Chapter II Retirement

Section I Types and Conditions of Retirement

Article 16

1. Retirement of a civil servant is divided into the categories of voluntary retirement, age-mandated retirement, and compulsory retirement.
2. The provisions of Article 19 regarding age-mandated retirement and those of Article 20

regarding compulsory retirement shall not apply to judges whose qualifications have been screened in accordance with the law. However, those who meet the retirement conditions stipulated in this Act may apply for retirement.

Article 17

1. Voluntary retirement of a civil servant shall be approved if any of the following conditions is met:
 - I. The civil servant has been employed for 5 years or longer and has attained the age of 60 years.
 - II. The civil servant has been employed over 25 years.
2. Voluntary retirement of a civil servant who has been employed for 15 years or longer shall be approved if any of the following conditions is met:
 - I. A certificate has been issued to the civil servant by a hospital assessed as qualified by the central competent health authority (hereinafter referred to as “qualified hospital”), stating that he/she meets the standard of semi-incapacity or a more severe disability under the Civil Servant and School Staff Insurance Disability Benefit Standards, or the civil servant is assessed to have a mental or physical disability ranked “severe” or greater under the ranking system established by the central competent health authority.
 - II. The civil servant suffers from a terminal-stage malignant tumor or is a patient with a terminal illness as defined in Article 3, Subparagraph 2 of the Hospice Palliative Care Act. Moreover, the civil servant has submitted a certificate issued by a qualified hospital.
 - III. The civil servant holds a certificate issued by the authorized agency, certifying that he/she has a permanent major illness or injury listed under the National Health Insurance system. The civil servant has also been determined by his/her employer to be incapable of performing his/her duties, as well as other equivalent work.
 - IV. The civil servant has been qualified as having a statutory physical or mental disability. A certificate of permanent incapacity for work has been issued to him/her through the mechanism for individual work capacity evaluations by specialists specified in Article 54-1 of the Labor Insurance Act.
3. Regarding the age limit of aged 60 or above for voluntary retirement specified in Paragraph 1, Subparagraph 1, the competent authority responsible for managing civil servants who hold

positions of a special nature such as dangerous and labor-intensive positions (hereinafter referred to as “dangerous and labor-intensive positions”) shall conduct a unified review of the attributes of positions in their subordinate agencies that are the same as the said positions, the workforce utilization demands, and the existing workforce status to formulate a plan to lower the age limit for voluntary retirement. The plan shall be submitted to the Ministry of Civil Service for approval and archiving, and the lowered age limit for voluntary retirement shall not be less than aged 50.

4. The standards for determining the dangerous and labor-intensive positions as specified in the preceding paragraph shall be separately established by the Examination Yuan and Executive Yuan.
5. The standards for determining the dangerous and labor-intensive positions as specified in the preceding paragraph, as well as the scope and age requirements of the positions that have been submitted to the Ministry of Civil Service for approval and archiving in accordance with the provisions of Paragraph 3, shall be announced.
6. The age limit of aged 60 or above for voluntary retirement specified in Paragraph 1, Subparagraph 1, shall be lowered to aged 55 for people with the identity as indigenous peoples. However, after the promulgation and enforcement of this Act, the voluntary retirement age for indigenous peoples shall be gradually raised until it reaches 60, so as to be in tandem with the narrowing of the gap between the average life expectancy of indigenous peoples and the national average life expectancy; it shall also be examined for the said purpose once every five years by the Ministry of Civil Service and reported to the Examination Yuan for approval.
7. The determination of an individual’s identity as indigenous peoples under the preceding paragraph shall be based on the household registration data of the individual.
8. The competent authority referred to in Paragraph 3 shall refer to a Level 2 agency or above if it is within the central government; it shall refer to a municipal government or council if it is within a municipality; and it shall refer to a county (city) government or council if it is within a county (city).

Article 18

When a civil servant’s employer duly carries out staff downsizing because of closure, restructuring, or business retrenchment, voluntary retirement of the civil servant shall be approved if any of the following conditions is met:

- I. The civil servant has been employed over 20 years.
- II. The civil servant has been employed for 10 years or longer but less than 20 years and has attained the age of 55 years.
- III. The civil servant has attained the highest seniority pay level in his/her position for 3 years or longer, and has attained the age of 55 years.

Article 19

1. A civil servant who has been employed for 5 years or longer and has attained the age of 65 years shall be subject to age-mandated retirement.
2. Regarding the age limit of aged 65 or above for age-mandated retirement specified in the preceding paragraph, the competent authority responsible for managing those holding dangerous and labor-intensive positions shall conduct a unified review of the attributes of positions in their subordinate agencies that are the same as the said positions, the workforce utilization demands, and the existing workforce status to formulate a plan to lower the age limit for age-mandated retirement. The plan shall be submitted to the Ministry of Civil Service for approval and archiving, and the lowered age limit for age-mandated retirement shall not be less than aged 55.
3. The standards for determining the dangerous and labor-intensive positions as specified in the preceding paragraph shall be separately established by the Examination Yuan and Executive Yuan.
4. The standards for determining the dangerous and labor-intensive positions as specified in the preceding paragraph, as well as the scope and age requirements of the positions that have been submitted to the Ministry of Civil Service for approval and archiving in accordance with the provisions of Paragraph 2, shall be announced.
5. The competent authority referred to in Paragraph 2 shall be determined in accordance with the provisions of Article 17, Paragraph 8.
6. When a civil servant is subject to age-mandated retirement, the latest effective date of retirement (hereinafter referred to as “age-mandated retirement date”) shall be as follows:
 - I. If the civil servant was born between January and June, his/her age-mandated retirement date shall be no later than July 16.
 - II. If the civil servant was born between July and December, his/her age-mandated retirement date shall be no later than January 16 of the following year.

Article 20

1. If a civil servant has been employed for 5 years or longer and any of the following conditions applies to him/her, his/her employer shall take the initiative to carry out compulsory retirement:
 - I. The civil servant does not meet the conditions for voluntary retirement stipulated in Article 17, and is under a declaration of guardianship or assistance which has not yet been lifted.
 - II. The civil servant has one of the following physical or mental illnesses, injuries, or disabilities, and his/her employer has issued a certificate stating that he/she is incapable of performing his/her duties, as well as other equivalent work:
 - (I) The civil servant has submitted a certificate issued by a qualified hospital stating that he/she meets the standard of semi-incapacity or a more severe disability under the Civil Servant and School Staff Insurance Disability Benefit Standards, and has already duly received disability payments, or a certificate stating that the civil servant is assessed to have a mental or physical disability ranked “severe” or greater under the ranking system established by the central competent health authority.
 - (II) The civil servant suffers a stage 3 or more advanced malignant tumor, and has submitted a certificate issued by a qualified hospital.
2. Before the employer takes the initiative to carry out compulsory retirement for a civil servant pursuant to Subparagraph 2, Item 1 of the preceding paragraph, it shall provide vocational rehabilitation services to the civil servant pursuant to Article 33 of the People with Disabilities Rights Protection Act.
3. The employer referred to in Paragraph 1 shall, for human resources, ethics, and accounting and statistics personnel, mean an agency with the authority and responsibility to evaluate their performance.

Article 21

1. If the declaration of guardianship or assistance or physical or mental illness, injury, or disability of a civil servant under Paragraph 1, Subparagraphs 1 and 2 of the preceding article results from an incident in the course of the civil servant’s performance of his/her official duties (hereinafter referred to as “occupational injury or illness”), his/her compulsory retirement will not be subject to the requirement of having been employed for 5 years or

longer.

2. The term “occupational injury or illness” referred to in the preceding paragraph shall mean that the employer certifies, and the competent authority reviews and determines, that a civil servant’s physical or mental illness, injury, or disability has a substantial causal relationship with one of the following incidents:
 - I. The occurrence of an accidental hazard or a violent event, or falling victim to an illness, during the performance of duties, resulting in an injury or illness.
 - II. The occurrence of an accidental hazard in the workplace, while away on official business, or while traveling to or from the workplace or place of the official business, resulting in an injury or illness. However, this shall not apply to an injury or illness resulting from a serious traffic violation committed by the civil servant himself/herself.
 - III. Sudden onset of a disease during the performance of duties, in the workplace, or while traveling to or from the workplace or place of official business, resulting in an injury or illness.
 - IV. Unyielding diligence or overwork, resulting in an injury or illness.
3. When any doubts arise regarding the determination of an occupational injury or illness under the preceding subparagraphs and of the causal relationship in respect thereto, the competent authority shall select scholars and experts to form a Committee for the Review of Cases in Which There Is Doubt Concerning Compulsory Retirement Due to Occupational Causes and Survivor Relief Due to Occupational Causes to carry out a review.
4. When reviewing individual cases with respect to the elements of sudden onset of a disease, or unyielding diligence or overwork, resulting in an illness or injury, as stipulated in Subparagraphs 3 and 4 of Paragraph 2, the review panel under the preceding paragraph shall be provided with the Review Reference Criteria stipulated in Article 53, Paragraph 5 for reference.

Article 22

1. A civil servant shall carry out severance if any of the following circumstances occurs:
 - I. The civil servant does not meet the retirement conditions stipulated in this Act and must carry out severance when his/her agency is closed down, restructured, or the business is retrenched.
 - II. The civil servant is not competent at his/her current job, and still fails to achieve the

required standards after being transferred to other equivalent jobs, or there are no other jobs in the civil servant's agency to which he/she can be transferred.

III. The civil servant shall carry out severance in accordance with other laws and regulations.

2. For a civil servant who has been appointed as a confidential employee, if Subparagraph 2 of the preceding paragraph applies to him/her, the severance provisions set forth in the preceding paragraph shall not apply to him/her.

Article 23

1. The dismissal of civil servants in each agency shall be initially reviewed by the heads of the agencies before being submitted to the competent authority or its authorized agency (organization) for approval. The said agencies will then collect relevant supporting documents and submit them, along with a letter, to the competent authority for reviewing and determining the years of service that the civil servants have and payments to be issued to them.
2. For those to carry out severance in accordance with Paragraph 1, Subparagraph 2 or 3 of the preceding Article, they shall undergo an initial review conducted by the Performance Appraisal Committee before the heads of their agencies review their performance and dismiss them from their jobs. The parties concerned shall be given an opportunity to make a statement and defend themselves before undergoing the initial review conducted by the Committee.
3. The agencies referred to in the preceding two paragraphs shall be determined in accordance with the provisions of Article 20, Paragraph 3 if they are where human resources, ethics, and accounting and statistics personnel are employed. The competent authority referred to shall be determined in accordance with the provisions of Article 17, Paragraph 8.

Article 24

1. If a civil servant applies for retirement or severance in any of the following circumstances, his/her application shall not be processed:
 - I. During a period of unpaid leave.
 - II. During a period of administrative suspension.
 - III. During a period of disciplinary suspension.
 - IV. If the civil servant is suspected of having committed a criminal offense against the internal or external security of the State after the end of the Period of National

Mobilization in Suppression of Communist Rebellion, and any of the following conditions applies to him/her:

- (I) A final and conclusive judgment has not yet been rendered regarding the alleged offense.
 - (II) The public prosecutor has rendered a disposition of non-indictment or deferred indictment regarding the alleged offense, but the disposition has not yet become final and conclusive.
 - (III) The public prosecutor has rendered a disposition of deferred indictment regarding the alleged offense, and the disposition has become final and conclusive, but the deferral period has not yet expired.
 - V. The civil servant has been tried for having committed a criminal offense under the Anti-Corruption Act or under the Offenses of Malfeasance in Office chapter of the Criminal Code, and has been sentenced by the court to fixed-term imprisonment or a more severe sentence has been imposed on him/her, but the sentence has not yet become final and conclusive.
 - VI. A case involving the civil servant has been duly referred by an authorized authority for disciplinary measures or referred to the Control Yuan for review, or a judgment imposing disciplinary sanctions has already been rendered by the authorized authority but has not yet taken effect.
 - VII. Where specially provided by another law.
2. A civil servant under Subparagraphs 4 to 7 of the preceding paragraph shall, from the age-mandated retirement date, be provisionally placed under administrative suspension.
 3. A civil servant under Paragraph 1, Subparagraph 2 or the preceding paragraph shall, from the age-mandated retirement date until the date the cause ceases to exist, be issued one-half of the basic (or seniority) pay as in the case of a civil servant under administrative suspension.

Article 25

1. A civil servant whose age-mandated retirement date past the deadline due to a circumstance under Paragraph 1, Subparagraphs 2 to 7 of the preceding article shall, within 6 months after the cause ceases to exist, submit relevant supporting written documents to his/her former employer to apply for age-mandated retirement.
2. In all cases of retirement of civil servants under the preceding paragraph, the age-mandated retirement date shall be the effective date of retirement. However, the effective date of

retirement of a civil servant under a disciplinary suspension shall be the date that the cause ceases to exist and the authorized agency approves his/her reinstatement to duty.

3. If a civil servant under Paragraph 1 dies within the 6-month application deadline, his/her survivors under Article 43 may apply for a payment under the standards for lump-sum retirement payments. However, if the civil servant had already met the conditions of eligibility to opt for a monthly retirement payment, his/her survivors may opt to receive a lump-sum survivor benefit or a survivor annuity pursuant to Articles 43 to 48.
4. The one-half of basic (or seniority) pay issued to a civil servant under Paragraph 1 pursuant to Paragraph 3 of the preceding article shall be recovered by the pension paying or disbursing agency by deducting it from the retirement payment, lump-sum survivor benefit, or survivor annuity paid.
5. If any of the following situations applies to a civil servant under Paragraph 1, the civil servant shall remain ineligible to claim a retirement payment:
 - I. The civil servant is duly dismissed, discharged, or removed from employment.
 - II. At the expiration of the 6-month application deadline, there still exists a statutory ground for loss of rights as set forth in Article 75.

Section II Pension Payment

Article 26

1. Retirement payments of a retired civil servant are divided into three types:

- I. Lump-sum retirement payment.
 - II. Monthly retirement payment.
 - III. Combination of one-half the lump-sum retirement payment and one-half the monthly retirement payment.
2. When a civil servant opts to receive his/her retirement payments in the form of partial monthly retirement payment under Subparagraph 3 of the preceding paragraph, the payments shall be calculated pro-rata to the lump-sum retirement payment and the monthly retirement payment which the civil servant would have been entitled to.

Article 27

1. For a civil servant who has retired before the promulgation and enforcement of this Act, his/her retirement payment shall be calculated on the basis of his/her last basic (or seniority) pay assigned during active service and the content of the base unit shall be calculated in accordance with the following provisions:
 - I. Payment for years of service before the implementation of the New Pension System:
For a lump-sum retirement payment, the last basic (or seniority) pay of personnel at the same salary grade during the civil servant's active service, plus NT\$930, shall constitute the base unit; for a monthly retirement payment, the last basic (or seniority) pay of personnel at the same salary grade during the civil servant's active service shall constitute the base unit, in addition to which NT\$930 shall be paid in full.
 - II. Payment for years of service after the implementation of the New Pension System:
The last basic (or seniority) pay of personnel at the same salary grade during the civil servant's active service, plus 100%, shall constitute the base unit.
2. For a civil servant retires after the promulgation and enforcement of this Act, the content of the base unit for retirement payment payable for years of service he/she has before and after the implementation of the New Pension System shall be calculated in accordance with the following provisions:
 - I. Payment for years of service before the implementation of the New Pension System:
 - (I) Lump-sum retirement payment: The average salary (wage) amount applicable to the year of retirement as listed in Schedule 1, plus NT\$930, shall constitute the content of the base unit.
 - (II) Monthly retirement payment: The average salary (wage) amount applicable to the

year of retirement as listed in Schedule 1 shall constitute the content of the base unit, in addition to which NT\$930 shall be paid in full.

II. Payment for years of service after the implementation of the New Pension System:

The average salary (wage) amount for the respective fiscal years as listed in Schedule 1, plus 100%, shall constitute the content of the base unit.

3. In the case of a civil servant who has met the statutory conditions for receiving a monthly retirement payment before the promulgation and enforcement of this Act but whose retirement is to become effective after the promulgation and enforcement of the Act, the retirement payment payable for years of service he/she has before and after the implementation of the New Pension System shall nevertheless still be calculated and paid based on the retirement payment calculation basis and base unit content set forth in Paragraph 1.

Article 28

Retirement payment payable for years of service a civil servant has before the implementation of the New Pension System shall be calculated and paid, based on the retirement payment calculation basis and base unit content set forth in the preceding article, in accordance with the following standards:

- I. Lump-sum retirement payment: For 5 years of employment, 9 base units will be awarded; for each additional year thereafter, 2 additional base units will be awarded; after 15 or more years of employment is reached, a one-time extra award of 2 base units will be given; the maximum total number of base units awardable shall be 61. In the calculation of the years of service at retirement, base units for any number of months less than 1 year shall be awarded pro-rata to the number of months relative to 1 year; any period of less than 1 month shall be calculated as 1 month.
- II. Monthly retirement payment: For each year of employment, 5% of the base unit content will be awarded; for employment of less than 1 year, one-twelfth of 5% of the base unit content will be awarded for each month of employment; after 15 or more years of employment is reached, 1% will be awarded for each additional year of employment; the maximum shall be 90%. In the calculation of the years of service at retirement, base units for any number of months less than 1 year shall be awarded pro-rata to the number of months relative to 1 year; any period of less than 1 month shall be calculated as 1 month.

Article 29

Retirement payment payable for years of service a civil servant has after the implementation of the New Pension System shall be calculated and paid, based on the retirement payment calculation basis and base unit content set forth in Article 27, in accordance with the following standards:

- I. Lump-sum retirement payment: Based on the years of service, one and one-half base units will be awarded for each year of employment, up to a maximum of 53 base units awarded for 35 years of employment; if the total number of approved years of service exceeds 35, then beginning from the 36th year, one additional base unit will be awarded for each additional year of employment, up to a maximum of 60 base units. In the calculation of the years of service at retirement, base units for any number of months less than 1 year shall be awarded pro-rata to the number of months relative to 1 year; any period of less than 1 month shall be calculated as 1 month.
- II. Monthly retirement payment: Based on the years of service, 2% of the base unit content will be awarded for each year of employment, up to a maximum of 70% awarded for 35 years; if the total number of approved years of service exceeds 35, then beginning from the 36th year, 1% of the base unit content will be awarded for each additional year of employment; the maximum award shall be 75%. In the calculation of the years of service at retirement, base units for any number of months less than 1 year shall be awarded pro-rata to the number of months relative to 1 year; any period of less than 1 month shall be calculated as 1 month.

Article 30

1. When a civil servant with less than 15 years of service claims retirement payment under this Act, unless otherwise stipulated in the Act, he/she shall receive a lump-sum retirement payment.
2. When a civil servant with 15 or more years of service claims retirement payment under Article 17, Paragraph 2 or Articles 19 to 21 of this Act, unless otherwise stipulated in the Act, he/she may opt to receive, for his/her retirement payment, one of the payment types set forth in Article 26.
3. When a civil servant claims a retirement payment under Article 18, the retirement payment shall be made as follows:

- I. The civil servant has been employed for 20 years or longer:
 - (I) If aged 60 or older, the civil servant may opt to receive one of the retirement payment types set forth in Article 26.
 - (II) If aged less than 60, the civil servant may opt to receive one of the retirement payment types set forth in Paragraph 4 of Article 31, in which case 60 will be the starting age for the monthly retirement payment.
- II. If the civil servant has been employed for 15 years or longer but less than 20 years, and is aged 55 or older, he/she may opt to receive one of the retirement payment types set forth in Paragraph 4 of Article 31, in which case 65 will be the starting age for the monthly retirement payment.
- III. The civil servant has attained the highest seniority pay level in his/her position for 3 years or longer, and is aged 55 or older:
 - (I) If the civil servant has 15 years of service or more, he/she may opt to receive one of the retirement payment types set forth in Paragraph 4 of Article 31, in which case 65 will be the starting age for the monthly retirement payment.
 - (II) If the civil servant has less than 15 years of service, he/she shall receive a lump-sum retirement payment.

Article 31

1. A civil servant who has been employed for 15 years or longer and claims a retirement payment under Article 17, Paragraph 1 may opt to receive a full monthly retirement payment if he/she satisfies the following requirements regarding the starting age for monthly payment:
 - I. The civil servant retired before December 31, 2020 and meets any of the following requirements:
 - (I) Aged 60 or older.
 - (II) With 30 or more years of service and aged 55 or older.
 - II. A civil servant who retired in 2021 should be aged 60 or older. The age for a retirement payment claim will be raised by one year each year until it reaches 65 after January 1, 2026.
2. A civil servant who has been employed for 15 years or longer and claims retirement payment under Article 17, Paragraph 2, upon reaching the age of 55 may opt to receive a full monthly retirement payment.

3. A civil servant who has been employed for 25 years or longer and claims retirement payment under Article 17, Paragraph 6, upon reaching the age of 55 may opt to receive a full monthly retirement payment. For civil servants who retire after 2021, the age for a retirement payment claim will be raised by one year each year until it reaches 60 after January 1, 2026.
4. Before reaching the starting ages for monthly retirement payment under the preceding three paragraphs, a civil servant may opt to claim a retirement payment by one of the following methods:
 - I. Receive a lump-sum retirement payment.
 - II. Receive a full monthly retirement payment from the date of reaching the starting age for monthly payment (hereinafter referred to as “deferred monthly retirement payment”).
 - III. Begin receiving a monthly retirement payment early, before reaching the starting age for monthly payment. In this case, the amount to be paid will be reduced by 4% for each year early that the payment begins to be received (hereinafter referred to as “reduced monthly retirement payment”). At most, the payment may begin to be received 5 years early, in which case it will be reduced by 20%.
 - IV. Receive a one-half lump-sum retirement payment and receive a one-half monthly retirement payment beginning from the date of reaching the starting age for monthly retirement payment.
 - V. Receive a one-half lump-sum retirement payment, and begin receiving a one-half monthly retirement payment earlier than the date of reaching the starting age for monthly payment, with the amount being reduced by 4% for each year early. At most, the payment may begin to be received 5 years early, in which case it will be reduced by 20%.
5. If a civil servant’s effective date of retirement was before the promulgation and enforcement of this Act, the deferred monthly retirement payment or reduced monthly retirement payment that he/she has been formerly approved to receive shall still be processed in accordance with original applicable provisions.
6. A civil servant under Paragraph 1 who claims a retirement payment under Article 17, Paragraph 1, and to whom any of the following conditions applies, may opt to receive a monthly or partial monthly retirement payment in full, and shall not be subject to the restrictions specified in Paragraph 1 regarding the starting age for monthly payment:

- I. The civil servant has received a disability benefit under the Civil Servant and Teacher Insurance Act, and within 5 years prior to retirement, there is any fact of the civil servant having received a performance rating of “C” or lower, or having received no performance rating, because of having applied for extended sick leave.
- II. The civil servant meets any of the age requirements listed below at the time when his/her retirement becomes effective, and the sum total of years of service creditable toward pension and his/her actual age is greater than or equal to the index value for the relevant fiscal year as set forth in Schedule 2:
 - (I) If retiring on or before December 31, 2020, the civil servant shall be aged 50 or older.
 - (II) If retiring between January 1, 2021 and December 31, 2025, the civil servant shall be aged 55 or older.
 - (III) If retiring on or after January 1, 2026, the civil servant shall be aged 60 or older.
7. The sum total of the years of service creditable toward pension and a civil servant’s actual age stipulated in Subparagraph 2 of the preceding paragraph shall be calculated based on the sum total of the full integer years of service and age; fractional years of service and age shall not be counted.

Article 32

1. When a civil servant is subject to compulsory retirement under Article 21 due to an occupational injury or illness and claims a lump-sum retirement payment, the payment will be calculated based on 5 years of service if he/she has been employed for less than 5 years. If the civil servant has been employed for less than 20 years when claiming a monthly retirement payment, the monthly retirement payment will be calculated based on 20 years of service.
2. If a civil servant is subject to compulsory retirement under Article 21, Paragraph 2, Subparagraph 1 due to an occupational injury or illness, he/she will be paid an additional lump-sum retirement payment of 5 to 15 base units; the standards for such additional payment shall be set forth in the Enforcement Rules of this Act.
3. When a civil servant is entitled to an additional lump-sum retirement payment under the preceding paragraph, if another law also makes provisions for an additional payment for the same cause, he/she may receive only one of the payments but may choose which one to receive.

4. If any of the following situations applies to a civil servant who has taken compulsory retirement before or after the promulgation and enforcement of this Act due to an occupational injury or illness, the provisions of Articles 37 and 38 shall not apply to the civil servant:
 - I. The occurrence of an accidental hazard or a violent event, or falling victim to an illness, during the performance of duties, which results in an injury or illness.
 - II. A situation other than the one specified in the preceding paragraph, which results in general paralysis or inability to take care of the civil servant's own needs in everyday life.

Article 33

When a civil servant retires voluntarily from a dangerous and labor-intensive position in accordance with the provisions of Article 17, Paragraph 3, his/her retirement payment shall be made according to the following provisions:

- I. A lump-sum retirement payment shall be made if the civil servant has less than 15 years of service at retirement.
- II. If the civil servant has 15 or more years of service at retirement and is aged 55 or older, he/she may opt to receive one of the retirement payment types specified in Article 26.
- III. If the civil servant has 15 or more years of service at retirement and is aged less than 55, he/she may opt to receive one of the retirement payment types in accordance with the provisions of Article 31, Paragraph 4.

Article 34

1. In the case of a civil servant who has years of service both before and after the implementation of the New Pension System, and is entitled to the issuance of a compensation payment under Article 30, Paragraphs 2 and 3 of the former Civil Service Retirement Act, the compensation payment will still be made in accordance with the original provision when the civil servant's retirement becomes effective within 1 year from the promulgation and enforcement date of this Act.
2. In the case of a civil servant who, before the promulgation and enforcement of this Act, has already been approved for and received a compensation payment under Article 30, Paragraphs 2 and 3 of the former Civil Service Retirement Act, the payment will still be governed by the provisions originally applicable before the promulgation and enforcement of

this Act.

3. In the case of a civil servant under the preceding paragraph, who has already been approved for and been receiving monthly compensation payments under Article 30, Paragraph 2 of the former Civil Service Retirement Act, after the promulgation and enforcement of this Act, a calculation shall be made of the lump-sum compensation amount that the civil servant should be entitled to receive under Article 30, Paragraph 2 of the former Civil Service Retirement Act based on his/her approved years of service and rank at retirement and on the basic (or seniority) pay of personnel of the same rank in active service at the time of his/her retirement. After deducting monthly compensation payments that the civil servant has received before and after the promulgation and enforcement of this Act, the remainder of that amount shall be issued to the civil servant. If there is no remainder, no further amount will be issued.

Article 35

1. A retiring civil servant is eligible for a preferential-interest savings deposit with the Bank of Taiwan for any lump-sum retirement payments received for years of service he/she has before the implementation of the New Pension System and for any lump-sum old-age benefits received for years of participation in the Civil Service Insurance before the implementation of the New Pension System.
2. With respect to the preferential-interest savings deposits for lump-sum retirement payments and Civil Service Insurance lump-sum old-age benefits as referred to in the preceding paragraph, the Examination Yuan, jointly with the Executive Yuan, will draft regulations governing the eligible persons, conditions for setting up such deposits, deposit amounts, time limits, interest differential subsidies, and other matters related to such deposits.
3. The amount of a lump-sum old-age benefit from the Civil Service Insurance that may be deposited in a preferential-interest savings account by a civil servant who has retired and been receiving monthly or partial monthly retirement payments before the promulgation and enforcement of this Act shall be governed by the provisions originally in force before the promulgation and enforcement of this Act.

Article 36

1. For a retired civil servant who receives monthly retirement payments, the preferential-interest savings deposit interest rate (hereinafter referred to as “preferential interest rate”) for a lump-sum old-age benefit from the Civil Service Insurance shall be as follows:

- I. From July 1, 2018 to December 31, 2020, the annual interest rate shall be 9%.
 - II. From January 1, 2021, the annual interest rate shall be zero.
2. Except for receiving the reduced monthly retirement payment, for a civil servant under the preceding paragraph, the amount of his/her lump-sum old-age benefit from the Civil Service Insurance that is eligible for a preferential-interest savings deposit shall be calculated based on the annual interest rate of 18% for the portion within that amount that is preferential interest on a lump-sum old-age benefit from the Civil Service Insurance if, after the preferential interest has been calculated under the preceding paragraph on the lump-sum old-age benefit from the Civil Service Insurance, the monthly retirement income is lower than the final-year replacement ratio ceiling amount set forth in Article 37 and Schedule 3. However, for monthly retirement income that is calculated under the provisions originally in force before the promulgation and enforcement of this Act (hereinafter referred to as “original amount”), if the original amount is already lower than the final-year replacement ratio ceiling amount set forth in Article 37 and Schedule 3, the preferential-interest savings deposit may be enjoyed based on the original deposit amount and the annual interest rate of 18%.
 3. If the monthly retirement income calculated under the preceding two paragraphs and Articles 37 to 39 is lower than or equal to the minimum guaranteed amount, for the portion within the minimum guaranteed amount that is preferential interest on an old-age benefit from the Civil Service Insurance, the amount of the lump-sum old-age benefit from the Civil Service Insurance that is eligible for a preferential-interest savings deposit shall be calculated based on the annual interest rate of 18%. However, if the original amount is already lower than the minimum guaranteed amount, the preferential-interest savings deposit may be enjoyed based on the original deposit amount and the annual interest rate of 18%.
 4. If a retired civil servant receives a lump-sum retirement payment, the preferential interest rate with respect to the lump-sum retirement payment and the Civil Service Insurance lump-sum old-age benefit shall be handled as follows:
 - I. If the monthly preferential interest on the sum total of the lump-sum retirement payment and the Civil Service Insurance lump-sum old-age benefit is higher than the minimum guaranteed amount:
 - (I) On the principal corresponding to the preferential interest equal to the minimum guaranteed amount, the interest will accrue at the annual interest rate of 18%.

- (II) On the principal corresponding to the preferential interest exceeding the minimum guaranteed amount, the preferential interest rate will be determined as follows:
 - 1. From July 1, 2018 to December 31, 2020, the annual interest rate shall be 12%.
 - 2. From January 1, 2021 to December 31, 2022, the annual interest rate shall be 10%.
 - 3. From January 1, 2023 to December 31, 2024, the annual interest rate shall be 8%.
 - 4. From January 1, 2025, the annual interest rate shall be 6%.
- II. If the monthly preferential interest on the sum total of the lump-sum retirement payment and the Civil Service Insurance lump-sum old-age benefit is lower than or equal to the minimum guaranteed amount, the preferential interest will accrue on the eligible principal at the annual interest rate of 18%.
- 5. The following provisions shall apply to a retired civil servant who receives a partial monthly retirement payment.
 - I. The provisions of Paragraphs 1 to 3 shall apply to the preferential deposit amount of any Civil Service Insurance lump-sum old-age benefit obtained pro-rata to the partial monthly retirement payment received. However, the minimum guaranteed amount and final-year replacement ratio ceiling amount under Paragraph 2 shall be calculated pro-rata to the partial monthly retirement payment received.
 - II. The provisions of the preceding paragraph shall apply to the eligible preferential deposit amount of a partial lump-sum retirement payment plus the preferential deposit amount of a Civil Service Insurance lump-sum old-age benefit that is received pro-rata to that lump-sum retirement payment. However, the minimum guaranteed amount shall be calculated pro-rata to the partial lump-sum retirement payment received.

Article 37

- 1. The monthly retirement income of a civil servant whose retirement becomes effective before the promulgation and enforcement of this Act may not, after the promulgation and enforcement of this Act, exceed the amount calculated based on the replacement ratio ceiling.
- 2. The replacement ratio referred to in the preceding paragraph shall be calculated according to the replacement ratio set forth in Schedule 3 based on the retired civil servant's approved years of service at retirement. In the case of a civil servant who has been employed for 15

years or longer, the replacement ratio is 45%. Subsequently, the replacement ratio will increase by 1.5% for each additional year, to a maximum of 75% for 35 years. Any fractional service period of less than 1 year will be calculated pro-rata; any period of less than 1 month will be calculated as 1 month.

3. The replacement ratio ceiling referred to in the preceding paragraph shall be determined according to the replacement ratios listed for the respective fiscal years in Schedule 3 based on the retired civil servant's approved years of service at retirement.
4. In the case of a civil servant who opts to receive a partial monthly retirement payment, the replacement ratio referred to in the preceding three paragraphs shall be calculated pro-rata to the partial lump-sum retirement payment received and the partial monthly retirement payment received.
5. In the case of a civil servant whose retirement becomes effective before the promulgation and enforcement of this Act, his/her monthly retirement income will be recalculated in accordance with the preceding four paragraphs based on the salary standards at the time when the Act is promulgated and implemented. Once it has been reviewed and finalized, it will not be recalculated in tandem with adjustments to the basic (or seniority) pay of personnel of the same rank in active service.

Article 38

1. The monthly retirement income of a civil servant whose retirement becomes effective after the promulgation and enforcement of this Act may not exceed the amount calculated based on the replacement ratio ceiling.
2. The replacement ratio referred to in the preceding paragraph shall be calculated according to the replacement ratio set forth in Schedule 3 based on the retired civil servant's approved years of service at retirement. In the case of a civil servant who has been employed for 15 years, and up to the 35th year, the provisions of Paragraph 2 of the preceding article shall be followed. After the 35th year, the replacement ratio will increase by 0.5% for each additional year, to a maximum of 40 years. Any fractional service period of less than 1 year will be calculated pro-rata; any period of less than 1 month will be calculated as 1 month.
3. The replacement ratio ceiling referred to in the preceding paragraph shall be determined according to the replacement ratios listed for the respective fiscal years in Schedule 3 based on the retired civil servant's approved years of service at retirement.
4. In the case of a civil servant who opts to receive a partial monthly retirement payment, the

replacement ratio referred to in the preceding three paragraphs shall be calculated pro-rata to the partial lump-sum retirement payment received and the partial monthly retirement payment received.

5. In the case of a civil servant whose retirement becomes effective after the promulgation and enforcement of this Act, his/her monthly retirement income will be calculated in accordance with the preceding four paragraphs based on the salary standards at the time when his/her retirement becomes effective. Once it has been reviewed and finalized, it will not be recalculated in tandem with adjustments to the basic (or seniority) pay of personnel of the same rank in active service.

Article 39

1. After the preferential interest on a retired civil servant's monthly retirement income has been reduced pursuant to Article 36, if his/her monthly income still exceeds the replacement ratio ceiling for the respective fiscal year as set forth in Schedule 3, reductions shall be made to the monthly income in the following order, until it no longer exceeds the replacement ratio ceiling income amount.
 - I. Monthly preferential interest on the lump-sum old-age benefit from the Civil Service Insurance, or on the lump-sum retirement payment.
 - II. Monthly retirement payment (including monthly compensation payment) calculated for years of service before the implementation of the New Pension System.
 - III. Monthly retirement payment calculated for years of service after the implementation of the New Pension System.
2. If the retirement income received monthly by a retired civil servant, after calculation in accordance with Article 37 or the preceding article, is lower than the minimum guaranteed amount, the minimum guaranteed amount shall be paid. However, if the original amount was already lower than the minimum guaranteed amount, the original amount shall be paid.
3. In the case of a civil servant who opts to receive a partial monthly retirement payment, the minimum guaranteed amount referred to in the preceding paragraph shall be calculated pro-rata to the partial lump-sum retirement payment received and the partial monthly retirement payment received.

Article 40

1. The full amount of any pension costs that are conserved by governments at all levels from reductions made to retired civil servants' retirement income pursuant to Articles 36 to 38

shall be injected into the Pension Fund, and may not be diverted to any other uses.

2. The amount injected into the Pension Fund under the preceding paragraph shall be determined by the Examination Yuan jointly with the Executive Yuan by March 1 of the year following the reduction to the monthly retirement income of retired civil servants, and the fund management authority shall then include it in the budget preparation for the next fiscal year in accordance with budget procedures; it shall be appropriated by governments at all levels after the legislative procedures for the annual budget are complete.
3. The amount injected each fiscal year as referred to in the preceding paragraph shall be publicly announced online by the fund management authority on a regular basis.

Article 41

1. With the exception of taking age-mandated retirement, when a civil servant takes retirement or severance in tandem with his/her employer duly carrying out staff downsizing because of the agency's closure, restructuring, or business retrenchment, the civil servant may be issued a one-time additional lump-sum compensation payment of not more than 7 months of salary and allowances.
2. If a civil servant under the preceding paragraph was already within the last 7 months of his/her employment before the effective date of age-mandated retirement, the additional lump-sum compensation payment shall be issued based on the number of months before the effective date that the civil servant retires early.
3. If a civil servant under the preceding two paragraphs has been reemployed in any of the positions listed in the subparagraphs of Article 77, Paragraph 1 within 7 months from the date the retirement or severance takes effect, and the total remuneration received monthly exceeds the statutory basic wage, the agency that re-employed him/her shall deduct from the lump-sum compensation payment the amount corresponding to the actual number of months that the severance or retirement lasted before the reemployment, and then deduct the remainder from the civil servant's pay, and refund it to his/her former employer, the re-subordinated agency, or the superior competent authority.

Article 42

The lump-sum retirement payment standards set forth in Articles 28 and 29 apply mutatis mutandis to the calculation of severance payment to be made to a civil servant.

Section III Lump-Sum Survivor Benefit and Survivor Annuity

Article 43

1. After the death of a civil servant receiving a monthly or partial monthly retirement payment, his/her survivors will be additionally awarded a lump-sum survivor benefit. One-half of the amount payable shall be distributed to the civil servant's spouse who has not remarried, and the remainder shall be paid in equal shares to his/her other survivors in the following order of precedence:
 - I. Children.
 - II. Parents.
 - III. Siblings.
 - IV. Grandparents.
2. If a retired civil servant does not have any survivors specified in Subparagraphs 1 and 2 of the preceding paragraph, his/her lump-sum survivor benefit shall be distributed solely to his/her spouse who has not remarried. If the retired civil servant has no spouse, the distributable lump-sum survivor benefit shall be distributed to the survivors listed in the subparagraphs of the preceding paragraph in the order of precedence listed. If there are multiple survivors at the same level of precedence, the lump-sum survivor benefit will be distributed in equal shares among the eligible survivors at the level of precedence.
3. If any of the survivors at the same level of precedence waives the right, or because of a statutory cause loses the right, to receive the lump-sum survivor benefit, his/her share of the benefit shall be redistributed among the remaining survivors at the same level of precedence in accordance with the preceding two paragraphs. If there are no survivors at the highest level of precedence, the survivor benefit shall be distributed among the survivors at the next level of precedence in accordance with the preceding paragraph.
4. When multiple survivors at the same level of precedence who are eligible for distribution of a lump-sum survivor benefit under the preceding three paragraphs make such a claim, they may mandate one from among themselves, who has legal capacity to act, to make the application on behalf of them all. If a survivor lacks the legal capacity to act, his/her statutory agent shall make the application on his/her behalf.

Article 44

Lump-sum survivor benefits under the preceding article shall be calculated and paid as follows:

- I. First calculate the retired civil servant's distributable lump-sum retirement payment, according to the payment standards applicable at the time when he/she retired, based on his/her approved years of service at retirement and the calculation basis and base unit content of the last monthly retirement payment that he/she received. After deducting all monthly retirement payments already received, distribute the remainder. If there is no remainder, no further distribution will be made.
- II. Then additionally pay a lump-sum survivor benefit of 6 base units, each consisting of the last monthly basic (or seniority) pay of personnel of the same salary grade during the retired civil servant's active service plus 100%. This shall be paid regardless of whether there is any remainder under the preceding subparagraph.

Article 45

1. If a survivor under Article 43, Paragraph 1 is the spouse, a minor child, an adult child with a physical or mental disability who is incapable of working, or a parent, and does not receive the lump-sum survivor benefit, he/she may instead, in accordance with the following provisions, receive a survivor annuity of one-half of the monthly retirement payment, or one-half of the partial monthly retirement payment received by the retired civil servant at the time of death.
 - I. A spouse who meets one of the following conditions and who has not remarried may receive a lifelong annuity, provided that the statutory marriage relationship had existed for a cumulative duration of at least 10 years at the time of the retired civil servant's death.
 - (I) The spouse is aged 55 or older.
 - (II) The spouse has a physical or mental disability and is incapable of working.
 - II. A minor child may receive the annuity until he/she reaches adulthood. However, an adult child with a physical or mental disability and is incapable of working may receive a lifelong annuity.
 - III. A parent may receive a lifelong annuity.
2. A spouse who has not remarried but who is not yet aged 55, and is thus ineligible to receive the survivor annuity under Subparagraph 1 of the preceding paragraph, may receive the lifelong survivor annuity from the day he/she reaches the age of 55.
3. A deceased retired civil servant's spouse who has not remarried and who has a physical or mental disability and is incapable of working, or his/her child who has a physical or mental

disability and is incapable of working, under Paragraph 1, Subparagraphs 1 and 2, shall meet the statutory requirements of “severe” or greater physical or mental disability and have been issued a physical or mental disability manual or certificate, or be under a declaration of guardianship or assistance which has not been lifted. Each fiscal year the survivor shall submit income filing information from the preceding fiscal year to prove that his/her average monthly income does not exceed the statutory basic wage.

4. A survivor under any subparagraphs of Paragraph 1 may not opt for a survivor annuity if he/she receives any retirement payment, survivor relief, preferential interest, or other regular payments equivalent to pension or separation pay that have been made out of a government budget or made by a state-owned enterprise, as granted under this Act or other laws or regulations. However, this restriction shall not apply if the survivor opts to waive the regular payments distributable to himself/herself, and the authority originally responsible for the distribution of the regular payments agrees.
5. After a deceased retired civil servant’s survivor opts for a survivor annuity under Paragraph 1, if distribution of the survivor annuity is to be terminated because the survivor dies or because there are some other statutory reasons for loss of the survivor annuity, the distributable lump-sum retirement payment shall be calculated in accordance with the preceding article. After deducting all monthly retirement payments and survivor annuity already received by the civil servant and his/her survivors, if there is any remainder, it shall be distributed among the remaining survivors based on the order of precedence and ratios set forth in Article 43.

Article 46

1. If a civil servant receiving a monthly or partial monthly retirement payment has died before the promulgation and enforcement of this Act, his/her survivors shall, unless under a circumstance stipulated in Paragraph 5 of the preceding article, still have a choice between receiving a lump-sum survivor benefit or a survivor annuity under the provisions originally in force before the promulgation and enforcement of the Act.
2. If a civil servant receiving a monthly or partial monthly retirement payment dies within 1 year from the promulgation and enforcement date of this Act, when his/her survivors opt to receive a survivor annuity, it shall be handled in accordance with Article 18 of the Civil Service Retirement Act that was in force before the promulgation and enforcement of this Act; Paragraph 4 of the preceding article shall not apply.

Article 47

1. If a civil servant receiving a monthly or partial monthly retirement payment dies and any of the following circumstances occurs, his/her former employer may proceed to take 3 base units of the lump-sum survivor benefit to handle his/her funeral affairs:
 - I. The civil servant has no survivors lawfully eligible to receive lump-sum survivor benefits.
 - II. The civil servant has no survivors in Taiwan Area, and his/her survivors residing in Mainland Area do not tend to the funeral affairs.
 - III. The civil servant has no survivors in Taiwan Area, and it is unknown whether he/she has survivors in Mainland Area.
2. If any residual amount remains from the lump-sum survivor benefit used to handle the funeral affairs of the deceased retired civil servant under the preceding paragraph, it will go to the Public Treasury and the Pension Fund, respectively, at a ratio calculated based on the deceased retired civil servant's approved years of service before and after the implementation of the New Pension System.
3. A Mainland Area survivor of a civil servant falling under Subparagraph 2 or 3 of Paragraph 1, who is eligible to claim a lump-sum survivor benefit, may, within the effective period for rights of claim under public law as set forth in the Administrative Procedure Act, claim the 3 base units of the lump-sum survivor benefit not taken by the employer and the residual amount of the lump-sum survivor benefit under the preceding paragraph.

Article 48

1. If the retired civil servant made a will before death and designated a recipient or recipients of the lump-sum survivor benefit or survivor annuity from among the survivors set forth in Article 43, Paragraph 1, his/her will shall prevail. However, the proportion to be received by any minor child of the retired civil servant may not be lower than the proportion that child would originally have been entitled to receive.
2. If the retired civil servant did not make a will before death, and the survivors in the same order of precedence are unable to come to an agreement and make a uniform choice for either the lump-sum survivor benefit or the survivor annuity, the survivors may each make their own respective choices, and the benefit or annuity shall be distributed in the proportion determined in accordance with Article 43, Paragraph 1

Article 49

If a retired civil servant who has opted for a deferred monthly retirement payment pursuant to Paragraph 3 of Article 30, Subparagraph 2 of Paragraph 4 of Article 31, and Subparagraph 3 of Article 33 dies before reaching the starting age for the monthly retirement payment, his/her survivors may, according to their eligibility, claim a lump-sum survivor benefit or a survivor annuity pursuant to Article 43 or 45.

Article 50

1. If a civil servant who, after the implementation of the New Pension System and prior to the promulgation and enforcement of this Act, has been approved for and receives a monthly or partial monthly retirement payment, dies after the promulgation and enforcement of this Act, his/her survivors shall claim a lump-sum survivor benefit or survivor annuity pursuant to Articles 43 to 45.
2. If a civil servant who, before the implementation of the New Pension System, has been approved for and receives a monthly or partial monthly retirement payment, dies after the promulgation and enforcement of this Act, lump-sum survivor benefits received by his/her survivors shall be paid in accordance with the provisions and standards that were originally in force before the implementation of the New Pension System.
3. If a survivor under the preceding paragraph meets the requirements of Article 45, he/she may opt to receive a survivor annuity instead.

Chapter III Survivor Relief

Section I Requirements and Reasons for Survivor Relief

Article 51

1. If a civil servant dies during the period of his/her active service, his/her survivors or employer may apply for survivor relief.
2. If a civil servant dies during a period of disciplinary suspension, administrative suspension, or unpaid leave, his/her survivors or employer may apply for survivor relief in accordance with this Act.
3. Survivor relief in the case of a civil servant who dies before the promulgation and enforcement of this Act shall be handled in accordance with the provisions originally in force before the promulgation and enforcement of this Act.

Article 52

1. Reasons for survivor relief when a civil servant dies during active service are as follows:
 - I. Death by illness or accident.
 - II. Death as a result of performing official duties (hereinafter an “death from an occupational cause”).
2. Death by suicide will be treated as death by illness or accident. However, survivor relief will not be paid if the civil servant has committed suicide after having been sentenced for a crime by a final and conclusive judgment and before being served with a disposition of discharge from employment.

Article 53

1. If a civil servant dies as a result of performing official duties during active service, survivor relief for an occupational death will be arranged.
2. Death as a result of performing official duties referred to in the preceding paragraph means that a current civil servant dies from one of the following events, and there is a substantial causal relationship between his/her death and the event:
 - I. When performing a difficult mission such as disaster response or criminal arrest or performing a war-related mission, risking life and courageously performing the mission despite facing hazards entailing a high risk of death, which results in death.
 - II. The occurrence of an accident or hazard, or an violent event, or falling victim to an illness, in the workplace, while away on official business, or when performing a mission other than those under the preceding subparagraph, which results in death.
 - III. Sudden onset of a disease, in the workplace, while away on official business, or when performing a mission other than those under the preceding two subparagraphs, which results in death.
 - IV. Any of the following circumstances, which results in death
 - (I) The occurrence of an accident or hazard while traveling to or from the performance of a mission under Subparagraph 1.
 - (II) Sudden onset of a disease while traveling to or from the performance of a mission under Subparagraph 1 or 2, or the occurrence of an accident or hazard while traveling to or from the performance of a mission under Subparagraph 2.
 - (III) The occurrence of an accident or hazard, or sudden onset of a disease, during the period of preparation for the performance of a mission or of follow-up work after a mission.
 - V. Unyielding diligence or overwork, which results in death.
3. If death resulting from a circumstance under Item 1 or 2 of Subparagraph 4 of the preceding paragraph is the result of an accident caused by a serious traffic violation by the civil servant himself/herself, the survivor relief will be handled as for an accidental death.
4. When any doubts arise regarding the determination, under the subparagraphs of Paragraph 2, of an event of occupational death as grounds for survivor relief and of the causal relationship in respect thereto, the competent authority shall select scholars and experts from fields such as medicine, law, and personnel administration to form an ad hoc review panel, to make a

determination based on the facts and relevant theory.

5. When reviewing individual cases with respect to the elements of death resulting from sudden onset of a disease under Subparagraphs 3 and 4 of Paragraph 2, or resulting from unyielding diligence or overwork under Subparagraph 5, the review panel referred to in the preceding paragraph may refer to the Reference Criteria for the Review of Civil Servants Suffering Sudden Onset of Illness Due to Occupational Causes or Death Resulting from Unyielding Diligence or Overwork formulated by the Ministry of Civil Service.

Section II Survivor Relief Payment

Article 54

1. When a civil servant dies by illness or accident during active service, the survivor relief payment types are as follows:
 - I. Lump-sum compensation payment.
 - II. Lump-sum compensation payment and monthly compensation payment.
2. The payment of survivor relief under the preceding paragraph will be calculated based on the following standards:
 - I. If the civil servant has been employed for less than 15 years, the lump-sum compensation payment will be made in accordance with the following provisions:
 - (I) If the civil servant has been employed for 10 years or longer but less than 15 years, one and one-half base units will be awarded for each year of service; for any number of months less than 1 year, one-eighth of a base unit shall be awarded per month; any period of less than 1 month shall be calculated as 1 month.
 - (II) If the civil servant has been employed for less than 10 years, in addition to payment of the survivor relief in accordance with the preceding item, an additional one-twelfth of a base unit shall be awarded for each of the number of months that is short of 10 years, until 9 and 11/12ths base units are reached, whereupon no further additional units will be awarded (as shown in Schedule 4). However, if the civil servant has previously duly received pension or separation pay out of a government budget or out of the Pension Fund, or has received a refund of the pension fund premium principal and interest, the years of service he/she has for which the said payments were received shall be counted in the aggregate years of employment, and if the aggregate years exceed 10 years, no further additional units will be awarded.
 - II. If the civil servant has been employed for 15 years or longer, the lump-sum compensation payment and monthly compensation payment will be made in accordance with the following provisions:
 - (I) Monthly compensation payment of one-half a base unit will be made each month.
 - (II) A lump-sum compensation payment of 15 base units will be awarded for the initial 15 years. For the portion exceeding 15 years, an additional one-half of a base unit will be awarded for each additional year, up to a maximum of 27 and 1/2 base

units; 1/24th of a base unit shall be awarded for each of the number of months that is short of 1 year; any period of less than 1 month shall be calculated as 1 month.

3. The content of the base unit under the preceding paragraph shall be calculated as the average salary amount listed in Schedule 1 plus 100%.

Article 55

1. For a civil servant who has years of service both before and after the implementation of the New Pension System, the years of service shall be counted in aggregate for the survivor relief. However, regarding the years of service before the implementation of the New Pension System, 30 years are creditable at maximum. The years of service after the implementation of the New Pension System are creditable in aggregate therewith. After aggregation, 40 years are creditable at maximum.
2. If any selection needs to be made regarding which of the years of service under the preceding paragraph shall be credited, the years of service after the implementation of the New Pension System shall be credited first.
3. If a civil servant dies as a result of performing official duties, years of service shall be awarded in accordance with the following provisions for the purposes of survivor relief.
 - I. For survivor relief under Article 53, Paragraph 2, Subparagraph 1, if the civil servant has been employed for less than 15 years, it will be calculated and paid on the basis of 15 years; if he/she has been employed for 15 years or longer but less than 25 years, the survivor relief will be calculated and paid on the basis of 25 years; and if he/she has been employed for 25 years or longer but less than 35 years, the survivor relief will be calculated and paid on the basis of 35 years.
 - II. In the case of survivor relief for a civil servant under Article 53, Paragraph 2, Subparagraphs 2 to 5, if he/she has been employed for less than 15 years, the survivor relief will be calculated and paid on the basis of 15 years; and if the civil servant has been employed for 15 years or longer, the survivor relief will be calculated and paid for the actual number of years of service.

Article 56

1. After a civil servant dies during active service, the number of months for which monthly compensation payment will be provided to his/her survivors shall be as follows:
 - I. For survivor relief under Article 53, Paragraph 2, Subparagraph 1, 240 months of

- monthly compensation payment will be provided.
- II. For survivor relief under Article 53, Paragraph 2, Subparagraph 2, 180 months of monthly compensation payment will be provided.
 - III. For survivor relief under Article 53, Paragraph 2, Subparagraph 3; Subparagraph 4, Items 2 and 3; or Subparagraph 5, 120 months of monthly compensation payment will be provided.
 - IV. For survivor relief under Article 53, Paragraph 2, Subparagraph 4, Item 1, 180 months of monthly compensation payment will be provided.
 - V. For death by illness or accident, 120 months of monthly compensation payment will be provided.
2. If a recipient under the preceding paragraph is a minor child and has not yet reached adulthood at the expiration of the period for which survivor relief is provided under the preceding paragraph, the survivor relief may continue to be provided until the child reaches adulthood. If the child has reached adulthood, but is still enrolled and studying in school, the survivor relief may continue to be provided until the child obtains his/her bachelor's degree.
 3. "Enrolled and studying in school" under the preceding paragraph shall be restricted to the period during which a student is registered as a degree student at a domestic school and is within the statutory limit on the duration of that course of study. In the case of a student studying at a university or an independent college, it shall be restricted to the period required for the obtainment of one bachelor's degree.
 4. If a recipient of monthly compensation payments under Paragraph 1 is a child who is incapable of working because of a physical or mental disability, an application may be made for lifelong survivor relief to be provided in accordance with the payment ratio set forth in Article 62, by submitting a certificate or manual of a statutory "severe" or greater physical or mental disability, or a certificate that the child is under a declaration of guardianship or assistance which has not been lifted. In the case of an adult child, the income filing information from the preceding fiscal year must be submitted each fiscal year to prove that the adult child's average monthly income does not exceed the statutory basic wage.

Article 57

When arrangements are made for survivor relief for a civil servant under Paragraph 2 of Article 53, who has died from an occupational accident, an additional lump-sum compensation payment besides the payment of survivor relief under Paragraph 2 of

Article 54, Paragraph 3 of Article 55, and Article 56 shall be made as follows:

- I. For survivor relief under Article 53, Paragraph 2, Subparagraph 1, an additional 50% shall be paid.
- II. For survivor relief under Article 53, Paragraph 2, Subparagraph 2, an additional 25% shall be paid.
- III. For survivor relief under Subparagraph 3 of Paragraph 2, Items 2 and 3 of Paragraph 4, and Subparagraph 5 of Article 53, an additional 10% shall be paid.
- IV. For survivor relief under Article 53, Paragraph 2, Subparagraph 4, Item 1, an additional 15% shall be paid.

Article 58

1. If a civil servant who has been employed for less than 15 years dies by illness or accident and is survived by minor children, in addition to the payment of survivor relief to his/her survivors in accordance with Article 54, Paragraph 2, Subparagraph 1, each minor child, until they reach adulthood, shall be additionally provided with monthly compensation payments made according to the payment standards for old-age basic guaranteed annuities as set forth in the National Pension Act.
2. If a civil servant who has been employed for 15 years or longer dies by illness or accident and is survived by minor children, in addition to the payment of survivor relief to his/her survivors in accordance with Subparagraph 2 of Paragraph 2 of Article 54 and Article 56, each minor child, until they reach adulthood, shall be additionally provided with monthly compensation payments made according to the payment standards for old-age basic guaranteed annuities as set forth in the National Pension Act.

Article 59

If a civil servant dies as a result of performing official duties and is survived by minor children, in addition to the payment of survivor relief to his/her survivors in accordance with Subparagraph 2 of Paragraph 2 of Article 54, Paragraph 3 of Article 55, Article 56, and Article 57, each minor child, until they reach adulthood, shall be additionally provided with monthly compensation payments made according to the payment standards for old-age basic guaranteed annuities as set forth in the National Pension Act.

Article 60

1. In the case of a civil servant who dies after having been employed for 15 years or longer, and who made a will before death, if no claim is made for survivor relief under Article 54, Paragraph 2, Subparagraph 2, the lump-sum compensation payment may instead be provided, and shall be paid according to the standards for lump-sum retirement payments. The same shall apply if such a civil servant did not make a will and his/her survivors do not claim for relief under Article 54, Paragraph 2, Subparagraph 2.
2. If a civil servant dies as a result of performing official duties, or dies by illness or accident, after having been employed for 15 years or longer, and his/her only survivors are his/her grandparents or siblings, the payment shall be changed instead to the lump-sum compensation payment made according to the standards for lump-sum retirement payments.
3. If a survivor of the deceased civil servant claims survivor relief according to Paragraph 1, the additional lump-sum compensation payment that shall be made in accordance with Article 57 shall still be calculated and paid according to the standards set forth in Article 54, Paragraph 2, Subparagraph 2, Item 2.

Article 61

1. Governments at all levels shall prepare a budget to give funeral and burial subsidies to deceased civil servants. The same shall apply to a civil servant who dies during a period of disciplinary suspension, administrative suspension, or unpaid leave.
2. The standards for payment of funeral and burial subsidies under the preceding paragraph shall be set forth in the Enforcement Rules of this Act.
3. A civil servant who has received a medal of commendation or has made a special meritorious contribution may be provided with meritorious service survivor relief; the standards for payment thereof shall be set forth in the Enforcement Rules of this Act.

Section III Recipients of Survivor Relief

Article 62

1. Of the survivor relief distributable to a civil servant's survivors, one-half shall be distributed to his/her spouse who has not remarried, and the remainder shall be paid in equal shares to his/her other survivors in the following order of precedence:
 - I. Children.
 - II. Parents.

III. Grandparents.

IV. Siblings.

2. If a deceased civil servant does not have any survivors specified in Subparagraphs 1 to 3 of the preceding paragraph, his/her survivor relief shall be distributed solely to his/her spouse who has not remarried. If he/she has no spouse or his/her spouse has remarried, the distributable survivor relief shall be distributed to the survivors listed in the subparagraphs of the preceding paragraph in the order of precedence listed. If there are multiple survivors at the same level of precedence, the survivor relief will be distributed in equal shares among the eligible survivors at that level of precedence.
3. If any of the survivors at the same level of precedence dies or waives or because of a statutory cause loses the right or ceases to have the right to receive the survivor relief, his/her share of the survivor relief shall be redistributed among the remaining survivors at the same level of precedence in accordance with the preceding two paragraphs. If there are no survivors at the highest level of precedence, the survivor relief shall be distributed among the survivors at the next level of precedence in accordance with the preceding paragraph.
4. When multiple survivors at the same level of precedence who are eligible for distribution of survivor relief under the preceding three paragraphs make such a claim, they may mandate one from among themselves, who has the legal capacity to act, to make the application on behalf of them all. If a survivor lacks the legal capacity to act, his/her statutory agent shall make the application on his or her behalf.
5. If the whereabouts of any of the deceased civil servant's survivors are unknown, or if the survivors are unable to reach an agreement to make a uniform claim under the preceding paragraph, the other survivors may separately claim for survivor relief pro-rata to the number of persons eligible to receive such relief.
6. If all of the duly approved recipients of monthly compensation payments at the same level of precedence, during the period of the receipt of monthly compensation payments, lose the right to receive the monthly relief, the following provisions shall be followed:
 - I. Calculate the lump-sum compensation payment based on the standards for lump-sum retirement payments, subtract the amount of monthly compensation payment that has already been received, and distribute the remainder; if there is no remainder, no further distribution shall be made.
 - II. When a remainder is available for distribution after a calculation is performed in

accordance with the preceding subparagraph, it shall be distributed in equal shares among the survivors at the next level of precedence. If there are no survivors at the next level of precedence or the survivors at the next level of precedence have all lost the right to receive the survivor relief, no further distribution shall be made.

Article 63

1. When a recipient under Subparagraph 1 of Paragraph 1 of the preceding article dies or waives, or because of a statutory cause loses, the right to receive the survivor relief, if his/her child or children are subrogated to his/her right to receive the survivor relief, Paragraph 3 of the preceding article shall not apply.
2. If the civil servant made a will before death, and designated a recipient or recipients of the survivor relief from among the survivors set forth in Paragraph 1 of the preceding article, his/her will shall prevail. However, the proportion to be received by a minor child of the civil servant may not be lower than the proportion that the child would originally have been entitled to receive.
3. If a civil servant dies and has no survivor who is eligible to claim for survivor relief under Paragraph 1 of the preceding article, his/her heir may apply to the Pension Fund management authority for the return of the pension fund premium principal and interest already paid. If the civil servant has no heir, his/her original employer may first proceed to receive the survivor relief and use it to handle the funeral affairs; if there is any remainder, it shall be returned to the Pension Fund.

Chapter IV Payment (Disbursement), Guarantee, and Modification of Pension Payments

Section I Disbursement of Pension Payments

Article 64

The right to claim for retirement and severance payments is the exclusive right of a civil servant. No other persons may apply for or receive the payments in place of the civil servant, except for the following circumstances.

- I. When a civil servant who has reached the age of 65 refuses to duly take age-mandated retirement, and his/her employer takes the initiative to submit the relevant documents to the competent authority for review and approval of the age-mandated retirement.
- II. When the employer submits the relevant documents to the competent authority to

carry out compulsory requirement pursuant to Article 20.

- III. When a civil servant who has carried out severance fails to duly complete the Facts of Severance Form and to submit the relevant supporting documents for his/her employer to forward to the competent authority to review and approve his/her years of service and payments for the purposes of severance, and it is necessary for his/her employer to carry out these procedures on the civil servant's behalf.
- IV. When the civil servant is under a declaration of guardianship or assistance which has not been lifted, and it is necessary for the legal guardian to apply for retirement or severance on the civil servant's behalf.
- V. When the civil servant's survivors apply in his/her place for payments in accordance with lump-sum retirement payment standards pursuant to Article 25, Paragraph 3.

Article 65

1. In all cases in which a civil servant or his/her survivor or survivors apply for pension payments under this Act, the competent authority for the case in question shall have the case disposed by rendering a written administrative disposition.
2. When the monthly retirement income of a civil servant whose retirement becomes effective before the promulgation and enforcement of this Act is recalculated pursuant to Articles 36, 37, and 39, the competent authority shall have the case disposed by rendering a written administrative disposition.

Article 66

1. All pension payments set forth in this Act shall without exception be made by a financial institution by means of direct remittance into an account, and shall be made in accordance with the following provisions:
 - I. A lump-sum retirement payment and initial installment of monthly retirement payment, after having been reviewed and approved by the competent authority, shall be made beginning from the effective date of retirement. However, if a deferred monthly retirement payment is opted for under Paragraph 3 of Article 30, Subparagraph 2 of Paragraph 4 of Article 31, or Subparagraph 3 of Article 33, it shall be made beginning from the date that the civil servant reaches the statutory starting age for payment. The second and subsequent installments of monthly retirement payment shall be paid once a month according to the uniform operations for such payments.

- II. Severance payments shall be made beginning from the effective date of severance after being reviewed and approved by the competent authority.
 - III. Lump-sum survivor benefit and lump-sum compensation payment shall be made after being reviewed and approved by the competent authority.
 - IV. A survivor annuity, after it has been reviewed and approved by the competent authority, shall be paid beginning from the regular payment date for the next monthly retirement payment following the death of the retired civil servant. However, in the case of his/her spouse who has not remarried and who opts for survivor annuity under Article 45, Paragraph 2, it shall be paid beginning from the date that the spouse reaches the statutory starting age for payment. The second and subsequent installments of the survivor annuity will be paid once a month according to the uniform operations for such payments.
 - V. The initial installment of monthly compensation payments, after having been reviewed and approved by the competent authority, shall be paid beginning from the next month following the death of the civil servant. The second and subsequent installments of the monthly compensation payments will be paid once a month according to the uniform operations for such payments. The same shall apply to additional survivor relief payments made monthly according to the number of minor children among the survivors pursuant to Articles 58 and 59.
2. The competent authority shall separately adopt regulations prescribing the operational procedures for verification of the eligibility of recipients, and for the disbursement of the pension payments, and other relevant matters, under the preceding paragraph.

Article 67

1. The amount of the monthly retirement payment received by a civil servant after retirement, or of the monthly compensation payment or survivor annuity received by survivors, will be adjusted when the cumulative growth rate of the consumer price index published by the central authority of budget, accounting, and statistics reaches plus or minus 5%. The adjustment ratio will be decided by the Examination Yuan jointly with the Executive Yuan, taking into consideration the economic environment of the nation, government finances, and the Pension Fund's reserve ratio. Otherwise, the payment amounts shall be reviewed at least once every four years. Provisions relating to the execution of such adjustments shall be set forth in the Enforcement Rules of this Act.

2. If, after an adjustment to the monthly retirement payment received by a civil servant after retirement or to the monthly compensation payment or survivor annuity received by survivors, the adjusted payment amount will exceed the originally received payment amount by 5% or greater or will be lower than the originally received payment amount, the adjustment shall require the approval of the Legislative Yuan.

Article 68

For a civil servant who has years of service both before and after the implementation of the New Pension System, the pension payments and preferential interest shall be disbursed in accordance with the following provisions:

- I. For pension payments and preferential interest receivable for years of service before the implementation of the New Pension System, governments at all levels shall prepare a budget for the disbursement thereof.
- II. Pension payments receivable for years of service after the implementation of the New Pension System shall be disbursed out of the Pension Fund.
- III. For retirement payments to be additionally made pursuant to Article 32, Paragraph 2, governments at all levels shall prepare a budget for the disbursement thereof.
- IV. For lump-sum compensation payments to be additionally made pursuant to Article 41, employers shall prepare a budget for the disbursement thereof.
- V. For the payments set forth in the items listed below, governments at all levels shall prepare a budget for the disbursement thereof:
 - (I) Additional lump-sum compensation payment awarded under Article 54, Paragraph 2, Subparagraph 1, Item 2; and additional survivor relief for death as a result of performing official duties awarded under Paragraph 3 of Article 55 and Article 57.
 - (II) Additional survivor relief awarded under Articles 58 and 59.
 - (III) Funeral and burial subsidies and meritorious service survivor relief awarded under Article 61.

Article 69

1. The right of a civil servant or his/her survivors to claim pension payments may not be assigned, offset, attached, or provided as security. However, this restriction shall not apply in the case of distribution of a share of a civil servant's retirement payments under Article 82.
2. A recipient of pension payments may open a personal account at a financial institution to be

used exclusively for the deposit of pension payments.

3. Funds deposited in a personal account referred to in the preceding paragraph may not be offset, attached, provided as security, or be an object of compulsory execution.
4. If a recipient of pension payments has received any payment from a false claim or has received any excess amount, the paying or disbursing agency shall verify and recover the falsely claimed or excess amount received, and shall not be subject to the restrictions stipulated in Paragraph 1 and the preceding paragraph.

Article 70

1. If the right of a civil servant or any of his/her survivors to claim pension payments shall be suspended, terminated, or lost because of the occurrence of a statutory cause or because of the voidance or revocation of an administrative disposition, or if the civil servant or any of his/her survivors receive an excess amount of, or receive in error, any pension payment because of an erroneous payment made by an agency (institution), the paying or disbursing agency shall issue a written administrative disposition ordering the party to return, within a certain deadline, the amount received in excess or erroneously from the date that the right of claim should have been suspended, terminated, or lost. If the party does not return the amount by that deadline, it shall be subject to compulsory execution in accordance with the applicable provisions of the Administrative Execution Act.
2. If an amount received in excess or erroneously by a person under the preceding paragraph is a regular payment, the paying or disbursing agency may notify the party that it will be recovered from the next and subsequent regular pension payments. If the party raises an objection and has not yet returned the amount by another means, the paying or disbursing agency shall take the measures set forth in the preceding paragraph.
3. In the case of a retired civil servant who has received a lump-sum retirement payment or a Civil Service Insurance lump-sum old-age benefit and has taken out a preferential-interest savings deposit, the preferential-interest savings deposit shall be terminated if the pension payments claimed by the civil servant are subject to suspension, termination, loss of entitlement, or lawful voidance or revocation. If such deposit is not duly terminated, the paying agency or employer shall take the recovery measures set forth in Paragraph 1.
4. If any person referred to in the preceding three paragraphs fails to return the returnable amount within the deadline and the responsibility for the failure is attributable to that party, the employer or paying or disbursing agency shall charge interest at an annual interest rate of

2%, and shall take the recovery measures set forth in Paragraph 1.

5. When any party referred to in the preceding four paragraphs fails to meet the deadline to return the pension payments and preferential interest received in excess or erroneously, or fails to return the full amount of the pension payments and preferential interest received in excess or erroneously, if, before the paying or disbursing agency or employer has recovered the excess or erroneous amount through compulsory execution under the Administrative Execution Act, the party once again retires, carries out severance, or claims a lump-sum survivor benefit or survivor annuity, the paying agency may verify and offset or recover the excess or erroneous amount from any pension payment approved and issued for the re-retirement, severance, or claim. The same shall apply to cases before the promulgation and enforcement of this Act.

Article 71

If the whereabouts of a retired civil servant receiving a monthly or partial monthly retirement payment or a survivor receiving a monthly compensation payment or survivor annuity are unknown or the disbursing agency is unable to contact the person, the disbursement of retirement payment, survivor relief, or survivor annuity shall be suspended, and the institution hosting the preferential-interest savings deposit shall be notified to simultaneously suspend the payment of the preferential interest. The payment will subsequently be made up in accordance with regulations only after the retired civil servant or survivor has made an application in person.

Article 72

If a retired civil servant receiving a monthly or partial monthly retirement payment or a survivor receiving a monthly compensation payment or survivor annuity resides in Mainland Area in a long term manner, without obtaining household registration in Mainland Area or holding a Mainland Area passport, the disbursing agency shall, during the period of the civil servant's residence in Mainland Area, suspend the disbursement of the retirement payment, survivor relief, or survivor annuity. The payment will subsequently be made up in accordance with regulations only after the civil servant or survivor has personally duly applied to receive a lump-sum retirement payment instead or has returned to reside in Taiwan Area.

Article 73

1. The rights of a civil servant or his/her survivors to claim pension payments, preferential

interest, etc. shall be exercised within the effective period for rights of claim under public law as set forth in the Administrative Procedure Act.

2. If after a civil servant resigns, he/she subsequently serves at a public or private entity or a private school, and claims retirement payments under the Labor Standards Act, the Labor Pension Act, the Private School Retirement and Compensation Act, or any regulation thereunder, he/she may exercise the right under Article 9 to claim for the return of the pension fund premium principal and interest originally contributed by himself/herself, by applying, no later than within 6 months from the date of reaching the age of 65, to the Pension Fund management authority for its return; the time limit stipulated in the preceding paragraph shall not apply.

Article 74

Monthly consolation payments or annual survivor relief provided to survivors of deceased civil servants, which were already reviewed and approved before the promulgation and enforcement of this Act, shall continue to be handled on the basis of the payment standards set forth in the provisions that were originally applicable before the promulgation and enforcement of this Act.

Section II Amendments to and Guarantee of Pension Payments

Article 75

1. If any of the following conditions applies to a civil servant or his/her survivors, they shall lose the right to claim pension payments.
 - I. They are deprived of civil rights for life.
 - II. They are convicted by a final and conclusive judgment of an offense against the internal or external security of the State after the end of the Period of National Mobilization in Suppression of Communist Rebellion.
 - III. They lose, or do not have, ROC citizenship.
 - IV. They are sentenced to a criminal penalty by a final and conclusive judgment for having intentionally, for the purpose of receiving a lump-sum survivor benefit, survivor annuity, or survivor relief, caused the death of a retired civil servant, a civil servant in active service, or another survivor entitled to receive such a benefit.
 - V. As otherwise set forth in a special provision of another law.
2. If any of the following situations applies to a civil servant receiving a monthly or partial

monthly retirement payment, or to a survivor receiving a monthly compensation payment or survivor annuity, the person shall lose the right to continue to receive the monthly retirement payment, monthly compensation payment, or survivor annuity.

- I. The person dies.
 - II. The person is deprived of civil rights for life.
 - III. The person is convicted by a final and conclusive judgment of an offense against the internal or external security of the State after the end of the Period of National Mobilization in Suppression of Communist Rebellion.
 - IV. The person loses ROC citizenship.
2. If a civil servant who has already duly paid the pension fund premium loses the right to receive pension payments under one of the two preceding paragraphs, he/she may still make an application under Article 9, Paragraph 2 for the return of the pension fund premium principal and interest contributed by himself /herself. However, for a person under the preceding paragraph, the amount that may be returned is restricted to the difference between the amount of the pension fund premium principal and interest contributed by the civil servant himself/herself who retired or died during active service and the amount of the monthly retirement payment, monthly compensation payment, or survivor annuity that has already been received. If there is no difference, no amount shall be returned.

Article 76

1. If any of the following conditions applies to a retired civil servant who has been approved for and receives a monthly or partial monthly retirement payment, his/her right to receive the monthly retirement payment shall be suspended, and shall be restored when the cause ceases to exist.
 - I. During a period when the retired civil servant receives a regular courtesy payment for former service as President or Vice President.
 - II. During a period when the retired civil servant has been sentenced to imprisonment by a final and conclusive judgment for commission of an offense under the Anti-Corruption Act or under the Offenses of Malfeasance in Office chapter of the Criminal Code.
 - III. During a period when the retired civil servant is deprived of civil rights, and the rights have not yet been reinstated.
 - IV. During a period when the retired civil servant is subject to a warrant of arrest.

- V. As otherwise set forth in a special provision of another law.
2. If any of the situations specified in the subparagraphs of the preceding paragraph applies to a survivor who receives a monthly compensation payment or survivor annuity, his/her right to receive the survivor relief or survivor annuity shall be suspended and shall be restored when the cause ceases to exist.

Article 77

1. In the case of a retired civil servant who has been approved for and receives a monthly or partial monthly retirement payment and who is reemployed in a paid position, if any of the following circumstances occurs, his/her right to receive the monthly retirement payment shall be suspended, and shall be restored when the cause ceases to exist:
- I. The retired civil servant is reemployed in a position with an agency (institution), school, or group with salary, wages, or public expenses (hereinafter referred to as “remuneration”) disbursed out of a government budget, and the total amount of the remuneration received monthly exceeds the statutory basic wage.
 - II. The retired civil servant is reemployed in any of the following positions, and the total amount of the remuneration received monthly exceeds the statutory basic wage:
 - (I) Position in an administrative juristic person or public juristic person.
 - (II) Position in a foundation of which the funding originally contributed (donated) or subsequently contributed (donated) by the government cumulatively reaches 20% or more of the total assets of the foundation.
 - (III) Position in an enterprise in which the government or an enterprise fund or nonprofit fund of the government has made re-investment, and the cumulative amount of such investment reaches 20% or more of the total capital of the enterprise.
 - (IV) Position in one of the following groups or institutions of which the government directly or indirectly controls its personnel, finances, or business.
 - 1. A foundation or a group or institution belonging to the foundation.
 - 2. An enterprise or a group or institution belonging to the enterprise.
2. If the paying or disbursing agency of a retired civil servant’s monthly retirement payment discovers that the retired civil servant has been re-enrolled in insurance through an agency (institution), school, group, or juristic person under Paragraph 1, it may preliminarily suspend

the disbursement of the retired civil servant's monthly payment. After the retired civil servant has applied for reinstatement and submitted relevant proof that the total monthly remuneration he/she receives does not exceed the statutory basic wage, the agency shall then reinstate the payment and make up the disbursement of the monthly retirement payment from the period of the suspension.

3. If a retired civil servant who has been reviewed and approved by the competent authority to receive a monthly or partial monthly retirement payment is reemployed in a position as a chairman or chief executive officer of any institutions listed in Paragraph 1, Subparagraph 2, the age at which he/she first took up that position may not exceed 65.
4. If the retired civil servant under the preceding paragraph reaches the age of 70 before the end of his/her term of office, he/she shall immediately be replaced. This restriction shall not apply, however, to a case in which there are special considerations, and the approval of the superior Yuan has been obtained.

Article 78

If a civil servant is reemployed in any of the following positions after retirement, the monthly remuneration received by him/her shall not be subject to the provisions of the preceding article regarding not exceeding the statutory basic wage.

- I. The retired civil servant is employed (hired) to carry out emergency or disaster response or relief work for the government because of the occurrence of an emergency or disaster.

- II. The retired civil servant is employed (hired) to serve in a public medical agency (institution) in a mountain region, outlying island, or other remote areas, to engage in primary medical and health care duties.

Article 79

1. If a civil servant, during a period of active service, commits an offense under the Anti-Corruption Act or under the Offenses of Malfeasance in Office chapter of the Criminal Code, or takes advantage of his/her authority, opportunity, or means afforded by his/her position to commit other offenses, and is subsequently convicted and sentenced by a final and conclusive judgement, after already having retired, carried out severance, or resigned, he/she shall be deprived of, or have reduced, any related pension (severance) or separation pay, as set forth in the provisions listed below; if the payment has already been made, recovery shall be pursued of the full or partial amount that should be subject to the deprivation or reduction:
 - I. If the civil servant has finally and conclusively been sentenced to the death penalty, life imprisonment, or imprisonment for 7 years or longer, he/she shall be deprived ab initio of the pension (severance) or separation pay.
 - II. If the civil servant has been sentenced to imprisonment for 3 years or longer but less than 7 years, his/her receivable pension (severance) or separation pay shall be reduced ab initio by 50%.
 - III. If the civil servant has been sentenced to imprisonment for 2 years or longer but less than 3 years, his/her receivable pension (severance) or separation pay shall be reduced ab initio by 30%.
 - IV. If the civil servant has been sentenced to imprisonment for 1 year or longer but less than 2 years, his/her receivable pension (severance) or separation pay shall be reduced ab initio by 20%.
2. If a suspended sentence is pronounced for the civil servant under the preceding paragraph, and the suspension of sentence has not been voided at the end of the period of the suspended sentence, then from the time of the end of the period, the provisions of Subparagraphs 3 and 4 of the preceding paragraph shall not apply, and the amount of any reduction that has already been made in the relevant pension (severance) or separation pay shall be made up to the civil servant by the respective disbursing agencies.
3. The relevant pension (severance) or separation pay of which the civil servant shall be

deprived or reduced, as referred to in Paragraph 1, shall be limited to those which are approved and given for the years of service preceding his/her most recent retirement, severance, or resignation; they comprise the following payment types:

- I. Retirement or severance payments disbursed pursuant to this Act.
 - II. Compensation payments under the Regulations Governing Retirement Payments, Other Cash Payments, and Compensation Payments to Civil Servants and School Staff.
 - III. Pension fund premium principal and interest contributed by the government.
 - IV. Preferential interest.
 - V. A survivor's lump-sum survivor benefit or survivor annuity.
4. If with respect to the same case involving the civil servant under Paragraph 1, another law imposes a more severe disposition for the deprivation or reduction of pension (severance) or separation pay, the civil servant shall be penalized by the more severe disposition.
5. If a retired civil servant is reemployed as a civil servant after retiring or carrying out severance under this Act, when he/she once again retires, carries out severance, or resigns, or dies during the period of reemployment, no further pension payments shall be awarded for any past years of service for which he/she has previously been deprived of, or has been subject to reduction of, pension (severance) or separation pay pursuant to Paragraph 1. Furthermore, those years of service shall be calculated in aggregate with the years of service after the reemployment and the provisions of Article 15 shall be complied with.

Article 80

If a civil servant is subject to a demotion or a salary-reducing disciplinary sanction after already having retired or carried out severance pursuant to this Act, the calculation of his/her retirement or severance payments shall be changed to be based on the salary grade or salary amount subsequent to the demotion or salary reduction; the date for implementation of the change shall be as follows:

- I. If the written disciplinary sanction decision is delivered to the competent authority with jurisdiction over the sanctioned civil servant after the retirement or severance, it shall be enforced from the day after it has been delivered to the competent authority.

- II. If the written disciplinary sanction decision has been delivered to the competent authority with jurisdiction over the sanctioned civil servant before the retirement or severance, but has not yet been enforced, it shall be enforced from the enforcement date for the disciplinary sanction decision.

Article 81

If a civil servant who claims a retirement or severance payment, or a survivor who claims a survivor relief, lump-sum survivor benefit, or survivor annuity, under this Act disagrees with the outcome of the competent authority's decision upon its review of the claim, the civil servant or survivor may seek remedy under the Civil Service Protection Act. If there is a cause for reopening the administrative procedure, such as an obvious error, the occurrence of a new fact, or discovery of new evidence, the civil servant or survivor may take measures under the applicable provisions of the Administrative Procedure Act.

Section III Distribution of Pension Payments

Article 82

1. If the duration of the marriage relationship between a divorcing spouse of a civil servant and the civil servant was 2 full years or longer, when the statutory property regime or community property regime relationship is extinguished because of the divorce, the divorced spouse may claim for distribution of a share of the retirement payment received by that civil servant under this Act in accordance with the following provisions:
 - I. The share of the retirement payment which the divorced spouse may claim shall be calculated as one-half of the proportion of the period of the civil servant's approved years of service at retirement taken up by the period during which the statutory property regime or community property regime existed between the divorced spouse and that civil servant.
 - II. The retirement payment amount of which the divorced spouse may claim a share under the preceding subparagraph shall be the receivable lump-sum retirement payment calculated based on the civil servant's approved years of service at retirement.
 - III. The period during which the statutory property regime or community property regime existed shall be calculated in months; a period of less than a month shall be calculated as one month.

- IV. If the one-half share set forth in Subparagraph 1 of this paragraph is obviously unfair, either party may make a motion to the court for an adjustment to the amount of, or for exemption from, the distribution thereof.
2. If the divorced spouse under the preceding paragraph enjoys entitlement under any other law to a retirement payment from during the existence of the marriage relationship, his/her right to claim for a share hereunder may be exercised only to the extent that the civil servant enjoys an equal right to claim for a share of the retirement payment of the divorced spouse under the other law.
 3. The right of claim under Paragraph 1 may not be assigned or inherited.
 4. The right of claim of a divorced spouse of a civil servant under Paragraph 1 shall be extinguished by prescription if not exercised within 2 years from the time that the divorced spouse knows that he/she has the right. It also shall be extinguished by prescription if not exercised within 5 years from the time that the statutory property regime or community property regime relationship is extinguished.
 5. The provisions of this article shall not apply to retirement payments received under this Act by a civil servant who undergoes compulsory retirement or who has retired before the promulgation and enforcement of this Act.
 6. The provisions of this article shall not apply in the case of those who have already been divorced before the promulgation and enforcement of this Act.

Article 83

1. When a divorced spouse of a civil servant claims for distribution of a share of the civil servant's retirement payments pursuant to the preceding article, the method for paying the share shall be as agreed upon between the parties. If the parties are unable or unwilling to reach an agreement, they may notify the agency responsible for reviewing (approving) retirement payments and request that when it reviews and determines the civil servant's retirement payments, it also reviews and determines the total amount of the share of the payments that should be distributed under the preceding article, which shall then be disbursed in one lump sum by the paying agency.
2. When a share of a civil servant's retirement payment is distributable pursuant to the preceding paragraph, deduction shall be carried out pro-rata to that share in accordance with the following provisions:
 - I. If the civil servant receives a lump-sum retirement payment, the share shall be

deducted from the lump-sum payment received by the civil servant.

- II. If the civil servant receives a monthly retirement payment, a deduction shall be made on a monthly basis pro-rata to the share, until the total amount of the distributable share of the retirement payment has been deducted, at which point no further deduction shall be made.
 - III. If the civil servant receives a partial monthly retirement payment, the distributable share shall first be deducted from the partial lump-sum retirement payment. If there is a shortfall, the remainder shall then be deducted from the partial monthly retirement payment on a monthly basis in accordance with the preceding subparagraph until the total amount of the distributable share of the retirement payment has been deducted, at which point no further deduction shall be made.
3. If a civil servant who is to retire after the promulgation and enforcement of this Act divorces during a period in which he/she receives a monthly or partial monthly retirement payment, when a share of his/her retirement payment is distributed under the preceding article, the provisions of the preceding two paragraphs shall apply.
 4. The method under this Act for deductions from retirement payments, and for notification and request of the agency responsible for reviewing (approving) retirement payments to determine the distributable share, and other relevant matters shall be set forth in the Enforcement Rules of this Act.

Article 84

If any of the situations specified in Article 75, Paragraph 1 applies to the divorced spouse of a civil servant, the divorced spouse shall lose the right to distribution of a share of the civil servant's retirement payment under Article 82.

Chapter V Transition in the Years of Service System

Article 85

1. If a civil servant who has been employed for 5 years or longer resigns after the promulgation and enforcement of this Act without claiming a retirement or severance payment, unless otherwise stipulated in this Act, the civil servant may retain years of service he/she has and, subsequently, within 6 months from the date of reaching the age of 65, submit relevant supporting written documents to his/her former employer for forwarding to the competent authority for the review and approval of years of service he/she has and his/her retirement payment pursuant to Article 31, Paragraphs 1 and 2.
2. The retirement payment received by a civil servant under the preceding paragraph shall be calculated in accordance with Paragraph 2 of Article 27 and Article 29. If a monthly retirement payment is received, the monthly retirement income shall be handled in accordance with Articles 38 and 39.
3. If a civil servant under Paragraph 1 dies before receiving the retirement payment under this article, his/her survivors under Article 43 may apply under Article 9 for the return of the pension fund premium principal and interest originally paid by the civil servant himself/herself.
4. If any of the following conditions applies to a civil servant under Paragraph 1, the provisions of Paragraphs 1 and 2 shall not be applicable.
 - I. The civil servant is duly dismissed, discharged, or removed from employment.
 - II. At the time of the expiration of the 6-month deadline set forth in Paragraph 1, there exists any statutory cause of loss of the right to claim a retirement payment as set forth in Article 75.
 - III. At the time of the expiration of the 6-month deadline set forth in Paragraph 1, there exists any circumstances set forth in Article 24, Paragraph 1 under which a retirement payment case may not be processed.
 - IV. Years of service a person has as a civil servant have already been treated in

accordance with Article 86, Paragraph 2.

Article 86

1. If a civil servant takes aged-mandated or compulsory retirement under this Act, and the years of service he/she has are less than 15 years, he/she may, to fulfill the conditions to claim a monthly retirement payment, calculate in aggregate therewith any years of service which are subject to the pension laws and regulations of another professional domain or field, and for which the civil servant has not already claimed and received pension or separation pay upon previously taking retirement or severance or settlement of years of service.

2. If a civil servant who has been employed for 5 years or longer resigns after the promulgation and enforcement of this Act without claiming retirement or severance payment and without receiving any pension payments, and is reemployed in another professional domain, the original years of service he/she has as a civil servant may be calculated in aggregate with the subsequent years of service he/she has when he/she subsequently retires, so as to fulfill the conditions to claim a monthly retirement payment. The civil servant may, within 6 months from the date of reaching the age of 65, submit relevant supporting written documents to his/her former employer for forwarding to the competent authority for the review and approval of the years of service he/she has and his/her monthly retirement payment.
3. The monthly retirement payment received by a civil servant under the preceding paragraph shall be calculated in accordance with Paragraph 2 of Article 27 and Article 29. The monthly retirement income thereof shall be handled in accordance with Articles 38 and 39.
4. If any of the following conditions applies to a civil servant under Paragraph 2, the provisions of Paragraph 2 shall not be applicable.
 - I. The civil servant is duly dismissed, discharged, or removed from employment.
 - II. At the time of the expiration of the 6-month deadline set forth in Paragraph 2, there exists any statutory cause of loss of the right to claim a retirement payment as set forth in Article 75.
 - III. At the time of the expiration of the 6-month deadline set forth in Paragraph 2, there exists any circumstances set forth in Article 24, Paragraph 1 under which a retirement payment case may not be processed.
5. If a civil servant under Paragraph 2 dies before receiving the retirement payment under this article, his/her survivors under Article 43 may apply under Article 9 for the return of the pension fund premium principal and interest originally paid by the civil servant himself/herself.
6. If a civil servant under the preceding article or under Paragraph 2 dies during the period of receipt of the monthly retirement payment, the provisions of this Act regarding survivor annuity or lump-sum survivor benefit shall not apply to his/her survivors.

Article 87

1. The provisions of Articles 79 and 80 also apply to those who receive retirement payments under the preceding two articles.
2. The provisions of Articles 71, 72, and 76 to 78 also apply to those who receive monthly

retirement payments under the preceding two articles during the period in which they receive the monthly retirement payments.

Chapter VI Supplementary Provisions

Article 88

When a civil servant of any agency claims voluntary retirement or age-mandated retirement, he/she shall, during the period from 1 day to 3 months before the effective date of retirement, fill out an application form and submit it, along with all relevant supporting documents, to his/her employer to deliver to the competent authority for review and approval.

Article 89

1. When a civil servant takes voluntary retirement or age-mandated retirement under this Act, the effective date of the retirement shall be prudently decided at the time of making the application. Once the reviewed and approved effective date has passed, no request may be made for a change of the date.
2. The choice of type and method of pension payments claimed by a civil servant or his/her survivors under this Act, and the choice to base the claim on years of service before or after the implementation of the New Pension System, shall be prudently decided at the time of making the application. Once the competent authority has reviewed and approved the claim and it has become effective, no request may be made for any change thereto.

Article 90

1. In the determination of a civil servant's age for retirement in accordance with this Act, the age shall be calculated in full from the date of birth recorded on the household registration.
2. The age and the duration of the marriage relationship for the receipt of survivor annuity by survivors under Articles 43 and 62 and by spouses under Article 45 shall uniformly be determined based on the household registration information.

Article 91

Standards for determination and mechanisms for review of an occupational injury or illness under Article 21, Paragraph 2 and death as a result of performing official duties under Article 53, Paragraph 2, as well as the scope of serious traffic violations, shall be set forth in the Enforcement Rules of this Act.

Article 92

After the promulgation and enforcement of this Act, the Examination Yuan, jointly with the Executive Yuan, shall establish a supervisory mechanism for the annuity scheme, review the design and sustainable financial development of the scheme within 5 years, and conduct regular reviews of the same thereafter.

Article 93

1. For civil servants newly employed on or after July 1, 2023, the competent authority will establish a new pension system, which shall be enacted in statutory law.
2. If the establishment of the pension system referred to in the preceding paragraph leads to any financial gap arising in the fiscal year that the Pension Fund is exhausted, the government shall formulate an appropriation based on financial and actuarial calculations for settling the Pension Fund, in its annual budget to cover the gap, from the implementation date of the pension system as referred to in the preceding paragraph.
3. After the government has completed the appropriations in accordance with the provisions of the preceding paragraph, it shall continue to formulate annual budgetary appropriations based on financial and actuarial calculations for settling the Pension Fund, to replenish the Pension Fund in order to soundly manage its finances.

Article 94

The Enforcement Rules of this Act shall be formulated by the Examination Yuan.

Article 95

1. With the exception of Paragraph 4 of Article 7 and Article 69, which shall take effect from the date of promulgation of this Act, all other provisions shall take effect from July 1, 2018.
2. The former Civil Service Retirement Act and the former Civil Service Survivor Relief Act at the Death of Civil Servants shall cease to apply from July 1, 2018.
3. Amendments to this Act shall take effect from the date of promulgation, with the exception of the December 28, 2021 amendments to Article 7, which shall take effect from January 1, 2021, to Article 67, which shall take effect from July 1, 2022, and to Article 77, which shall

take effect from August 23, 2019.

4. Amendments to Article 93 of this Act promulgated on December 16, 2022 shall take effect from July 1, 2023.