

# 高雄醫學大學教職員增額提撥金辦法

## Regulations for Faculty and Staff's Additional Voluntary Pension Contribution

103.12.25 103 學年度第 2 次校務會議通過  
2014.12.25 Passed in the 2nd University Council of the 103rd academic year  
104.02.05 私校退撫儲金管理會第 3 屆第 14 次董事會審議通過  
2015.02.05 Passed in the 14th Meeting of the 3rd Board of Directors of Private School Fund Management Committee  
104.02.16 教育部臺教儲(一)字第 1040022971 號函同意備查  
2015.02.16 Acknowledged by the Ministry of Education in TaiJiaoChiu(1)Zi No.1040022971 Letter  
104.03.13 高醫人字第 1041100657 號函公布  
2015.03.13 Announced in the GaoYiRenZi No. 1041100657 Letter

第一條 依學校法人及其所屬私立學校教職員退休撫卹離職資遣條例(以下簡稱私校退撫條例)第 9 條規定，特訂本辦法。

Article 1 Pursuant to Article 9 of the Act Governing the Retirement, Bereavement Compensation, Discharge with Severance Pay Benefits for the Teaching and Other Staff of School Legal Persons and their Respective Private School(s) (hereinafter referred to as "the Private School Retirement Act"), this set of rules is hereby established.

第二條 增額提撥金為考量安全性，以信託方式存放於受託金融機構「個人增額提撥退撫儲金專戶」。

Article 2 An additional contribution fund, for safety considerations, shall be deposited in trust with a designated financial institution under the account name "Individual Additional Contribution Retirement and Compensation Account."

第三條 本校教職員如符合私校退撫條例第 3 條及第 39 條規定者，學校得為其辦理增額提撥，教職員得依個人意願配合提撥，亦可不提撥。  
教職員個人提撥金額若超過私校退撫條例第 8 條第 4 項第 1 款規定撥繳額度(教職員個人法定提撥額度)時，超過部分仍須計入提撥年度薪資所得課稅。

Article 3 If the faculty and staff meet the criteria specified in Article 3 and Article 39 of the Private School Retirement Act, the university may carry out additional contributions on their behalf. Faculty and staff members may choose to participate in the contribution according to their personal preferences, or they may opt not to participate. If the individual contribution exceeds the prescribed amount in Subparagraph 1, Paragraph 4 of Article 8 of the Private School Retirement Act (the legally mandated individual contribution limit for faculty and staff members), the excess amount shall still be included in the taxable income of the contribution year.

第四條 本校負擔之增額提撥金由本校每學年度編列預算負擔，教職員負擔之增額提撥金則每月自薪資扣除。

Article 4 The additional contribution funds borne by the university shall be budgeted annually by the university, while the additional contribution funds borne by the faculty and staff shall be deducted from their salary monthly.

第五條 增額提撥金之領取方式，依私校退撫條例之規定辦理。

Article 5 The withdrawal procedure for additional contribution funds shall be conducted in accordance with the provisions of the Private School Retirement Act.

第六條 增額提撥金之運用，比照儲金自主投資方式。

Article 6 The utilization of additional contribution funds shall follow the approach of autonomous investment for pension funds.

第七條 增加提撥當月，應將「增額提撥教職員名冊及提撥明細表」報財團法人中華民國私立學校教職員退休撫卹離職資遣儲金管理委員會(以下簡稱私校退撫儲金管理會)，並副知學校法人及其所屬私立學校教職員退休撫卹離職資遣儲金監理會。

Article 7 When making the monthly contribution, the "List of Faculty and Staff Members Making Additional Contributions and Contribution Details" shall be submitted to the ROC Private School Staff Retirement and Bereavement Compensation Fund Management Committee (hereunder referred to as "the Fund Management Committee"), and a copy shall be provided to the School Legal Persons and their Respective Private Schools' Retirement and Bereavement Compensation Fund Supervisory Committee.

第八條 本校應於教職員退休、撫卹、離職、資遣或其他原因終止撥繳時，將領回清冊及匯款帳號提報私校退撫儲金管理會，由其轉受託金融機構辦理「個人增額提撥退撫儲金專戶」結清。

Article 8 Upon the retirement, severance, resignation, termination, or other cessation of contributions by the staff, the university shall submit the withdrawal list and bank account information to the Fund Management Committee for the closure of the " Individual Additional Contribution Retirement and Compensation Account," to be processed by the entrusted financial institution.

第九條 「個人增額提撥退撫儲金專戶」內之增額提撥金運用結果，由教職員自負盈虧，不得享有當地銀行二年期定期存款利率之最低收益保證。

Article 9 The results of the utilization of the additional contribution funds in the " Individual Additional Contribution Retirement and Compensation Account"

shall be at the risk and responsibility of the faculty and staff members, and shall not be subject to the minimum guaranteed yield of a local bank's two-year fixed-term deposit interest rates.

第十條 增額提撥金應於本校財務報表中充分揭露。

Article 10 The disclosure of additional contribution funds shall be fully disclosed in the financial statements of the university.

第十一條 本辦法如有未盡事宜，依相關規定辦理。

Article 11 Any matters not covered by these regulations shall be handled in accordance with relevant provisions.

第十二條 本辦法經本校校務會議通過，並報私校退撫儲金管理會審議通過後，由校長公布並自公布日起實施，修正時亦同。

Article 12 These regulations, having been approved by the University Council and reviewed and approved by the Fund Management Committee, shall be announced by the President and implemented from the date of announcement. Any amendments shall be handled similarly.