# 公教人員保險財務收支概況

單位：千元

| 項目別 \ 年（月）別 | | | 112年 | 113年 | 114年 | 115年 | 1月 | 2月 | 3月 | 4月 | 5月 | 6月 | 7月 | 8月 | 9月 | 10月 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 收入 | 合計 | | 90,071,030 | 148,830,685 | 141,632,624 | 241,563,998 | 44,032,706 | 41,846,473 | -35,783,505 | 96,870,759 | 79,920,194 | 9,636,099 | -25,830,253 | 27,482,835 | 29,024,593 | -25,635,905 |
| | 保險費收入 | | 22,804,595 | 24,150,334 | 23,309,794 | 19,706,059 | 1,953,017 | 1,952,977 | 1,962,344 | 1,960,683 | 1,979,934 | 1,991,038 | 1,979,567 | 1,952,061 | 1,983,777 | 1,990,661 |
| | 手續費收入 | | 8,215 | 2,237 | - | 4,115 | - | - | - | - | - | 277 | 295 | 216 | 2,133 | 1,194 |
| | 透過損益按公允價值衡量之金融資產利益 | | 62,412,663 | 109,441,523 | 112,778,681 | 209,198,141 | 40,999,597 | 40,053,111 | -42,129,538 | 96,395,397 | 79,256,312 | 4,618,432 | -32,625,542 | 29,852,717 | 26,086,148 | -33,308,494 |
| | 透過損益按公允價值衡量之金融負債利益 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 外幣兌換利益 | | 322,549 | 9,852,451 | - | 7,777,741 | 599,782 | -599,782 | 3,888,636 | -1,954,895 | -1,795,516 | 2,518,579 | 4,304,557 | -4,794,706 | 463,049 | 5,148,038 |
| | 除列按攤銷後成本衡量之金融資產利益 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 預期信用減損利益 | | 10,004 | 10,398 | 10,616 | 11,488 | 1,078 | 672 | 713 | 3,534 | 1,781 | 232 | 745 | 790 | 1,737 | 205 |
| | 利息收入 | | 4,510,035 | 5,373,401 | 5,532,901 | 4,865,559 | 479,027 | 439,383 | 494,538 | 465,673 | 477,528 | 507,287 | 510,062 | 471,820 | 487,749 | 532,491 |
| | 其他收入 | | 2,969 | 341 | 632 | 895 | 205 | 112 | -198 | 367 | 155 | 254 | 63 | -63 | - | - |
| 支出 | 合計 | | 23,703,265 | 33,214,856 | 39,734,743 | 29,226,999 | 3,570,279 | 2,575,136 | 14,071,626 | -10,671,772 | 634,218 | 1,731,718 | 3,952,863 | 11,415,582 | 1,289,836 | 657,513 |
| | 現金給付 | 小計 | 22,534,864 | 27,543,872 | 33,143,514 | 28,488,427 | 3,545,770 | 2,474,436 | 2,144,156 | 1,058,206 | 693,692 | 1,752,170 | 3,713,692 | 11,338,449 | 1,008,868 | 758,988 |
| | | 失能給付 | 458,170 | 481,353 | 487,818 | 392,153 | 31,546 | 26,144 | 46,881 | 41,875 | 33,836 | 39,743 | 38,477 | 35,538 | 45,059 | 53,055 |
| | | 養老給付(保險費挹注部分) | 18,173,414 | 23,185,832 | 28,834,593 | 25,069,209 | 3,178,551 | 2,235,626 | 1,738,768 | 660,998 | 370,030 | 1,437,193 | 3,369,613 | 11,020,996 | 665,555 | 391,882 |
| | | 一次金 | 16,991,650 | 21,776,872 | 27,189,165 | 23,493,141 | 3,029,905 | 2,086,208 | 1,583,677 | 505,104 | 213,715 | 1,280,952 | 3,210,638 | 10,861,437 | 497,913 | 223,593 |
| | | 年金 | 1,181,764 | 1,408,960 | 1,645,428 | 1,576,068 | 148,646 | 149,418 | 155,091 | 155,894 | 156,315 | 156,241 | 158,975 | 159,559 | 167,642 | 168,289 |
| | | 死亡給付 | 746,902 | 768,773 | 768,950 | 632,582 | 77,525 | 50,349 | 80,709 | 83,727 | 57,455 | 38,316 | 59,362 | 59,570 | 55,397 | 70,170 |
| | | 一次金 | 745,000 | 766,616 | 766,575 | 630,583 | 77,327 | 50,151 | 80,511 | 83,529 | 57,257 | 38,118 | 59,159 | 59,367 | 55,194 | 69,967 |
| | | 年金 | 1,902 | 2,157 | 2,375 | 1,999 | 198 | 198 | 198 | 198 | 198 | 198 | 203 | 203 | 203 | 203 |
| | | 眷屬喪葬津貼 | 2,248,630 | 2,215,749 | 2,182,876 | 1,768,929 | 187,671 | 116,519 | 216,151 | 206,976 | 169,354 | 172,609 | 180,026 | 162,521 | 178,013 | 179,087 |
| | | 育嬰留職停薪津貼 | 513,033 | 504,701 | 527,482 | 372,364 | 42,914 | 28,827 | 32,888 | 36,218 | 37,326 | 37,195 | 37,086 | 36,333 | 42,419 | 41,157 |
| | | 生育給付 | 394,715 | 387,464 | 341,795 | 253,190 | 27,563 | 16,971 | 28,759 | 28,412 | 25,691 | 27,114 | 29,128 | 23,491 | 22,425 | 23,637 |
| | 手續費用 | | 22,971 | 27,267 | 29,670 | 25,954 | 714 | 6,689 | 749 | 539 | 6,950 | 497 | 922 | 7,687 | 671 | 535 |
| | 公保其他費用 | | 12,929 | 12,933 | 6,966 | 8,983 | 319 | 426 | 1,026 | 481 | 118 | 72 | 419 | 3,908 | 1,491 | 724 |
| | 透過損益按公允價值衡量之金融資產損失 | | 1,116,895 | 5,618,303 | 1,586,067 | 698,484 | 22,755 | -22,755 | 12,041,753 | -11,730,998 | -66,618 | -21,911 | 237,624 | 65,191 | 278,395 | -104,953 |
| | 透過損益按公允價值衡量之金融負債損失 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 外幣兌換損失 | | - | - | 4,960,606 | 0 | - | 116,059 | -116,059 | - | - | - | - | - | - | - |
| | 除列按攤銷後成本衡量之金融資產損失 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 預期信用減損損失 | | 14,738 | 11,148 | 7,252 | 4,664 | 721 | 281 | 1 | - | 76 | 890 | 206 | 277 | 248 | 1,965 |
| | 其他費用(什項、提存) | | 868 | 1,333 | 668 | 487 | - | - | - | - | - | - | - | 70 | 163 | 254 |
| 餘絀 | | | 66,367,765 | 115,615,829 | 101,897,881 | 212,336,999 | 40,462,427 | 39,271,337 | -49,855,131 | 107,542,531 | 79,285,976 | 7,904,381 | -29,783,116 | 16,067,253 | 27,734,757 | -26,293,418 |
| 政府補助部分 | 合計 | | 9,063,405 | 9,978,126 | 10,757,943 | 8,432,633 | 1,571,341 | 731,249 | 637,322 | 314,204 | 249,370 | 555,211 | 1,460,577 | 2,365,659 | 303,844 | 243,855 |
| | 事務費 | | 255,618 | 265,830 | 253,762 | 194,893 | 17,209 | 18,516 | 19,304 | 18,868 | 19,123 | 20,984 | 20,683 | 20,137 | 20,986 | 19,082 |
| | 國庫撥補部分 | 合計 | 8,807,787 | 9,712,296 | 10,504,181 | 8,237,740 | 1,554,132 | 712,733 | 618,018 | 295,336 | 230,247 | 534,227 | 1,439,894 | 2,345,522 | 282,858 | 224,773 |
| | | 養老給付 | 8,644,780 | 9,515,060 | 10,302,486 | 8,071,941 | 1,535,843 | 694,282 | 596,526 | 273,966 | 207,701 | 516,918 | 1,431,465 | 2,333,185 | 270,438 | 211,617 |
| | | 一次金 | 7,165,114 | 7,921,882 | 8,628,720 | 6,661,602 | 1,397,974 | 556,361 | 456,907 | 134,044 | 67,837 | 377,164 | 1,288,863 | 2,190,477 | 125,182 | 66,793 |
| | | 年金 | 1,479,666 | 1,593,178 | 1,673,766 | 1,410,339 | 137,869 | 137,921 | 139,619 | 139,922 | 139,864 | 139,754 | 142,602 | 142,708 | 145,256 | 144,824 |
| | | 利息費用 | 163,007 | 197,236 | 201,695 | 165,799 | 18,289 | 18,451 | 21,492 | 21,370 | 22,546 | 17,309 | 8,429 | 12,337 | 12,420 | 13,156 |

說明：

1.結餘悉數轉提存準備，截至 115 年 10 月 底止，公教保險準備金淨值為906,596,002千元。

2.「事務費」係由中央主管機關銓敘部編列預算撥付，核撥不足部分，本行基於執行政府政策，依法為承保機關的立場，均自行吸納。

3.「國庫撥補部分」之「利息費用」，係指歷年累計待國庫撥補數所衍生之利息支出。