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
收入	合計		90,071,030	148,830,685	141,632,624	267,199,902	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
	保險費收入		22,804,595	24,150,334	23,309,794	17,715,398	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
	手續費收入		8,215	2,237	-	2,921	-	-	-	-	-	277	295	216	2,133
	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	242,506,634	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
	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	-	2,629,704	599,782	-599,782	3,888,636	-1,954,895	-1,795,516	2,518,579	4,304,557	-4,794,706	463,049
	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	11,283	1,078	672	713	3,534	1,781	232	745	790	1,737
	利息收入		4,510,035	5,373,401	5,532,901	4,333,067	479,027	439,383	494,538	465,673	477,528	507,287	510,062	471,820	487,749
	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	28,569,485	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
	現金給付	小計	22,534,864	27,543,872	33,143,514	27,729,440	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
		失能給付	458,170	481,353	487,818	339,098	31,546	26,144	46,881	41,875	33,836	39,743	38,477	35,538	45,059
		養老給付(保險費挹注部分)	18,173,414	23,185,832	28,834,593	24,677,328	3,178,551	2,235,626	1,738,768	660,998	370,030	1,437,193	3,369,613	11,020,996	665,555
		一次金	16,991,650	21,776,872	27,189,165	23,269,548	3,029,905	2,086,208	1,583,677	505,104	213,715	1,280,952	3,210,638	10,861,437	497,913
		年金	1,181,764	1,408,960	1,645,428	1,407,780	148,646	149,418	155,091	155,894	156,315	156,241	158,975	159,559	167,642
		死亡給付	746,902	768,773	768,950	562,412	77,525	50,349	80,709	83,727	57,455	38,316	59,362	59,570	55,397
		一次金	745,000	766,616	766,575	560,616	77,327	50,151	80,511	83,529	57,257	38,118	59,159	59,367	55,194
		年金	1,902	2,157	2,375	1,796	198	198	198	198	198	198	203	203	203
		眷屬喪葬津貼	2,248,630	2,215,749	2,182,876	1,589,842	187,671	116,519	216,151	206,976	169,354	172,609	180,026	162,521	178,013
		育嬰留職停薪津貼	513,033	504,701	527,482	331,207	42,914	28,827	32,888	36,218	37,326	37,195	37,086	36,333	42,419
		生育給付	394,715	387,464	341,795	229,553	27,563	16,971	28,759	28,412	25,691	27,114	29,128	23,491	22,425
	手續費用		22,971	27,267	29,670	25,419	714	6,689	749	539	6,950	497	922	7,687	671
	公保其他費用		12,929	12,933	6,966	8,258	319	426	1,026	481	118	72	419	3,908	1,491
	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	803,436	22,755	-22,755	12,041,753	-11,730,998	-66,618	-21,911	237,624	65,191	278,395
	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	2,699	721	281	1	-	76	890	206	277	248
	其他費用(什項、提存)		868	1,333	668	233	-	-	-	-	-	-	-	70	163
餘絀			66,367,765	115,615,829	101,897,881	238,630,417	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
政府補助部分	合計		9,063,405	9,978,126	10,757,943	8,188,778	1,571,341	731,249	637,322	314,204	249,370	555,211	1,460,577	2,365,659	303,844
	事務費		255,618	265,830	253,762	175,811	17,209	18,516	19,304	18,868	19,123	20,984	20,683	20,137	20,986
	國庫撥補部分	合計	8,807,787	9,712,296	10,504,181	8,012,967	1,554,132	712,733	618,018	295,336	230,247	534,227	1,439,894	2,345,522	282,858
		養老給付	8,644,780	9,515,060	10,302,486	7,860,324	1,535,843	694,282	596,526	273,966	207,701	516,918	1,431,465	2,333,185	270,438
		一次金	7,165,114	7,921,882	8,628,720	6,594,809	1,397,974	556,361	456,907	134,044	67,837	377,164	1,288,863	2,190,477	125,182
		年金	1,479,666	1,593,178	1,673,766	1,265,515	137,869	137,921	139,619	139,922	139,864	139,754	142,602	142,708	145,256
		利息費用	163,007	197,236	201,695	152,643	18,289	18,451	21,492	21,370	22,546	17,309	8,429	12,337	12,420

說明：

1.結餘悉數轉提存準備，截至 115 年 9 月 底止，公教保險準備金淨值為932,889,420千元。

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。