

< 參考文獻 >

, 『 『 , , 1997. 7.

, 『 『 , 1997. 9.

, 『 『 , 『 『 , 1997. 5 6.

, 『 『 , , 1996.

EU (1994), “Supplementary Pension in the European Union”, Report of the European Commission's Network of Expert, Brussels.

OECD, The tax/benefit position of productive workers, 1991-94, Paris, 1995.

OECD (1997a), Private Pension Systems, June.

OECD (1997b), Supplementary Pensions in the Single Market, A Green Paper, June.