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| 机关事业养老保险2020年平均工资算法： | | | | | | | | | | | | |
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| **一、行政机关和参照公务员法管理的事业单位** | | | | | | | | | | | | |
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| **{**（职务工资+级别工资+保留福补+**生活性补贴+工作性津贴**）**+**（**年终一次性奖金**）**}÷12** | | | | | | | | | | | | |
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| 1-12月总和 | | | | | 年终一次性奖金 | | | | | |  |  |
| **注意：计算平均工资时，不含女职工卫生费5元** | | | | | | | | | | | | |
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| **二、事业单位** | | | | | | | | | | | | |
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| **{**（岗位工资+薪级工资+保留福补+**100%绩效**）**+**（**年终一次性奖金**）**}÷12** | | | | | | | | | | | | |
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| 1-12月总和 | | | | | 年终一次性奖金 | | | | | |  |  |
| **注意：计算平均工资时，不含女职工卫生费5元，绩效使用2016年7月标准** | | | | | | | | | | | | |
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| **三、学校、医院** | | | | | | | | | | | | |
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| **{**（岗位工资+薪级工资+教护提高部分+保留福补+**100%绩效**）**+**（**年终一次性奖金**）**}÷12** | | | | | | | | | | | | |
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| 1-12月总和 | | | | | 年终一次性奖金 | | | | | |  |  |
| **注意：计算平均工资时，不含女职工卫生费5元，绩效使用2016年7月标准** | | | | | | | | | | | | |
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| **四、年终一次性奖金以组织人事部门审核的2020年度标准计算。** | | | | | | | | | | | | |

附件5