

表3-9. 各國賦稅負擔率  
(不含社會安全捐)

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	奧地利 Austria	比利時 Belgium	加拿大 Canada	丹麥 Denmark	法國 France	德國*	希臘	義大利
1965	14.0	20.6	25.2	21.0	23.9	28.2	22.1	23.1	11.7	16.2
1970	17.1	21.1	25.1	23.7	27.4	36.2	21.4	22.0	13.4	15.5
1975	17.2	25.4	26.4	27.1	28.3	36.9	20.7	22.6	13.1	13.3
1980	19.2	26.2	26.7	28.9	27.3	41.1	22.6	23.9	13.9	17.8
1985	15.9	27.8	27.6	29.8	27.6	43.3	23.7	22.9	15.8	21.2
1990	19.9	28.1	26.4	27.5	31.0	44.4	22.9	21.8	17.5	24.4
1995	17.5	28.2	26.3	28.7	30.0	46.4	23.9	22.1	18.7	26.4
1996	15.5	28.9	27.7	29.1	30.2	46.7	25.0	21.3	24.9	26.5
1997	15.3	28.6	28.5	29.7	31.1	46.6	25.7	20.7	19.5	27.6
1998	15.4	29.4	28.6	30.3	30.9	47.2	27.5	21.1	20.9	28.3
1999	14.1	29.8	28.3	30.2	30.9	47.2	28.1	22.0	21.8	29.2
2000	12.6	30.4	27.8	30.2	30.2	46.2	27.5	22.1	23.2	29.0
2001	12.4	28.9	29.4	29.9	29.5	45.3	27.2	21.1	21.8	28.8
2002	11.5	29.8	28.4	29.9	27.8	45.3	26.5	20.5	21.3	28.1
2003	11.4	29.9	28.1	29.4	27.6	45.5	26.2	20.6	19.7	28.2
2004	11.9	30.3	27.7	29.8	27.6	46.3	26.5	20.1	19.3	27.5
2005	13.0	29.9	26.9	30.0	27.5	47.9	26.9	20.4	20.2	27.1
2006	12.7	29.5	26.5	29.8	27.9	46.4	27.1	21.3	20.1	28.6
2007	12.9	29.7	26.9	29.5	27.6	46.3	26.7	22.1	20.5	29.2
2008	13.4	27.0	27.6	29.5	26.9	44.8	26.4	22.5	20.2	28.8
2009	11.8	25.8	26.7	28.2	26.5	45.1	25.1	22.2	20.5	28.9
2010	11.5	25.6	26.7	28.7	25.8	45.2	25.5	21.3	20.9	28.8
2011	12.3	26.3	26.9	29.1	25.6	45.3	26.6	21.9	22.8	29.0
2012	12.2	27.3	27.5	29.9	26.0	46.3	27.6	22.5	23.7	30.8
2013	12.0	27.5	27.9	30.5	25.7	47.5	28.3	22.6	23.7	30.8
2014 ※	12.3	...	28.2	30.6	25.9	50.8	28.2	22.1	25.5	30.5
2015	12.8	...	...	...	...	...	...	...	...	...

資料來源：1. 新加坡官方網站。  
2. 其他各國資料錄自 OECD 'Revenue Statistics' (2015年版)。

說明：我國資料為占GDP(行政院主計總處105年4月發布之資料)之比率。

附註：1. \*1990年以前僅為西德資料。  
2. ※除我國與新加坡外，其餘國家2014年為暫定數。

Table 3-9. Total Tax Revenues as a percentage of GDP of Key Countries  
(Excluding Social Security Contributions)

Unit : %

冰 島	日 本	韓 國	荷 蘭	挪 威	新加坡**	西 班 牙	瑞 典	瑞 士	英 國	美 國
Iceland	Japan	Korea	Nether-lands	Norway	Singapore	Spain	Sweden	Switzerland	United Kingdom	United States
23.4	13.9	—	21.4	25.9	—	10.3	27.6	14.1	24.8	20.4
24.4	14.9	—	21.7	28.8	—	9.7	30.3	15.3	30.2	21.6
28.4	14.5	14.8	23.5	29.2	—	9.4	31.3	17.6	28.2	19.6
28.2	17.5	16.8	24.9	33.1	—	11.3	31.2	17.9	27.8	19.9
26.8	18.6	15.5	22.2	33.2	16.6	15.9	33.6	18.4	28.8	18.4
29.2	21.0	16.9	25.2	29.7	14.9	20.4	36.0	18.0	27.3	19.3
27.9	17.6	16.8	22.6	30.6	15.7	20.0	33.0	18.6	26.2	19.7
28.8	17.5	17.1	23.1	30.8	16.1	19.8	33.8	19.0	26.1	20.3
28.6	17.6	16.7	22.5	31.6	16.4	20.8	34.8	18.6	26.6	20.8
31.0	17.1	16.2	22.4	31.9	15.4	21.0	35.1	19.6	28.0	21.1
33.3	16.6	16.3	22.8	32.0	14.8	21.7	37.1	19.7	28.6	21.2
33.4	17.3	17.9	22.5	33.1	15.3	21.8	36.1	20.9	28.8	21.5
31.7	17.0	17.8	22.8	33.0	15.7	21.2	33.5	20.0	28.8	20.5
31.5	15.9	17.8	22.7	32.6	13.0	21.6	32.0	20.4	27.6	18.3
32.6	15.5	18.2	22.0	32.0	12.3	21.5	32.6	19.9	26.9	17.9
33.6	16.2	17.4	21.9	33.2	11.8	22.5	33.1	20.0	27.1	18.1
36.3	17.2	17.8	23.8	33.8	11.9	23.5	34.1	20.1	27.4	19.5
37.2	17.8	18.6	23.3	34.3	12.2	24.3	34.2	20.1	28.1	20.3
35.8	18.1	19.6	23.5	33.4	13.3	24.7	33.2	20.0	27.8	20.4
32.4	17.4	19.3	23.0	32.8	13.8	20.5	33.0	20.5	27.5	18.9
29.1	15.9	18.2	22.6	31.6	12.6	18.1	33.2	20.6	25.9	16.7
29.4	16.2	17.9	23.0	32.5	12.6	18.1	32.3	20.2	26.5	17.0
30.5	16.7	18.4	22.1	32.8	13.3	19.6	32.6	20.4	27.3	18.1
31.5	17.2	18.7	21.4	32.2	13.5	20.7	32.4	20.2	26.7	18.6
32.2	17.9	17.9	21.7	31.0	13.6	21.4	32.9	20.1	26.7	19.3
35.0	...	18.0	...	29.2	13.8	21.8	32.8	19.9	26.5	19.8
...	...	...	...	...	13.7	...	...	...	...	...

Source : 1.The data of Singapore is derived from website of department of statistics,Singapore.

2.Other Countries are derived from 'Revenue Statistics of OECD' (2015 Edition).

Explanation : The data of R.O.C is Percentage of GDP (data from DGBAS Apr., 2016).

Note : 1.\*Prior to 1991, data for Germany referred only to the data of the Federal Republic of Germany (West Germany).

2.\*\*The data of the year 2014 are provisional figures for all countries, with exception of those for R.O.C and Singapore.