

表3-14. 遺產稅稅源

(1)遺產稅稅源

單位：人；件；新臺幣千元

年別及地區別 CY & Region	死亡人數 No. of Persons Death	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定徵免 核定案件遺產總額 Gross Inheritance Amount of Verified Cases
			徵稅 Taxation	免稅 Exemption	
97年 2008	143,624	98,419	4,060	93,655	404,233,501
98年 2009	143,582	100,340	3,207	96,151	467,537,996
99年 2010	145,772	105,398	3,077	101,919	561,401,320
100年 2011	152,915	116,042	3,541	112,029	570,006,761
101年 2012	154,251	123,417	3,875	118,684	577,574,620
102年 2013	155,908	125,033	4,619	119,956	614,545,924
103年 2014	163,929	132,865	5,269	126,778	688,945,318
104年 2015	163,858	135,289	6,121	129,446	774,291,808
新北市 New Taipei City	22,175	18,157	899	17,231	107,192,262
臺北市 Taipei City	17,106	16,872	2,026	14,734	198,641,363
桃園市 Taoyuan City	11,600	10,474	469	9,977	58,392,446
臺中市 Taichung City	16,070	13,081	749	12,369	81,333,664
臺南市 Tainan City	14,331	11,281	349	10,989	55,854,088
高雄市 Kaohsiung City	20,508	15,661	447	15,187	70,344,072
宜蘭縣 Yilan County	3,733	3,468	145	3,349	18,125,605
新竹縣 Hsinchu County	3,519	2,939	71	2,874	13,003,330
苗栗縣 Miaoli County	4,747	3,883	102	3,771	17,303,967
彰化縣 Changhua County	10,039	7,980	231	7,837	38,531,038
南投縣 Nantou County	4,785	3,828	84	3,830	15,701,155
雲林縣 Yunlin County	6,866	5,202	64	5,180	19,879,807
嘉義縣 Chiayi County	5,423	4,171	52	4,129	14,387,063
屏東縣 Pingtung County	8,114	6,078	100	5,969	17,974,529
臺東縣 Taitung County	2,421	1,877	18	1,941	4,517,223
花蓮縣 Hualien County	3,276	2,798	50	2,779	8,560,165
澎湖縣 Penghu County	919	789	12	808	2,379,470
基隆市 Keelung City	2,829	2,174	48	2,138	6,430,911
新竹市 Hsinchu City	2,569	2,200	119	2,074	13,165,016
嘉義市 Chiayi City	2,024	1,651	53	1,593	7,117,246
金門縣 Kinmen County	750	684	33	647	5,390,780
連江縣 Lienchiang County	54	41	—	40	66,608

資料來源：財政部所屬各區國稅局；內政部戶政司(取自100年1月發布之死亡登記數)。

說明：1. 本表資料係改以案件最新一次核定為準，同一案件若因補報或更正等原因，於同年度或跨年度有2次以上重新核定者皆不重複計入，資料追溯修正至95年。
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-14. Sources of Estate Tax

(1) Sources of Estate Tax

Unit : Person ; Case ; NT\$ 1,000

案件 Cases Verified for Taxation and Exemption			核定徵稅案件 Cases Verified for Taxation		
農業用地免稅總額	公共設施保留地免稅總額	捐贈財團法人不計入遺產總額	應課稅遺產總額	法定扣除額及免稅額	應課稅遺產淨額
Total Exemption for Farmland	Total Exemption for Land Reserved for Public Facilities	Total Donations to Foundations not Assessed as Inheritance	Gross Amount of Taxable Estate	Deduction or Allowance	Net Amount of Taxable Estate
—	—	129,592	127,841,838	83,571,961	44,269,877
—	—	5,656,551	179,295,863	112,490,957	66,804,906
—	—	9,003,835	252,414,149	178,234,780	74,179,369
—	—	6,752,531	237,181,582	140,561,377	96,620,205
—	—	8,419,857	225,981,980	136,183,108	89,798,872
—	—	512,735	250,232,402	141,240,725	108,991,677
—	—	2,745,398	278,494,112	150,426,846	128,067,266
—	—	381,160	336,070,815	168,021,635	168,049,180
—	—	183,719	49,944,293	26,286,813	23,657,480
—	—	107,659	136,301,408	56,506,002	79,795,406
—	—	27,317	24,916,237	13,675,889	11,240,348
—	—	39,004	34,376,260	18,915,309	15,460,951
—	—	19,461	17,170,777	10,147,469	7,023,308
—	—	3,900	26,212,033	13,098,058	13,113,975
—	—	—	5,556,126	3,361,118	2,195,008
—	—	—	3,005,570	2,160,630	844,940
—	—	—	3,705,340	2,363,033	1,342,307
—	—	100	9,668,132	5,872,602	3,795,530
—	—	—	3,544,605	2,263,424	1,281,181
—	—	—	2,227,104	1,452,477	774,627
—	—	—	1,944,749	1,304,724	640,025
—	—	—	3,166,876	2,153,163	1,013,713
—	—	—	1,001,238	449,157	552,081
—	—	—	2,163,605	1,319,790	843,815
—	—	—	299,902	232,736	67,166
—	—	—	1,974,101	1,283,863	690,238
—	—	—	5,583,258	2,885,389	2,697,869
—	—	—	2,113,895	1,258,348	855,547
—	—	—	1,195,306	1,031,641	163,665
—	—	—	—	—	—

Source : National Taxation Bureaus of Ministry of Finance; Dept. of Household Registration Affairs, Ministry of Interior.

Explanation : 1.The data in this table, which commences from 2006, concerns the cases verified since that year and after. Cases verified twice due to correction and supplementary declaration whether occurring in the same or different years are no longer counted.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-14. 遺產稅稅源(續1完)

(2)按課稅級距別分

104年

單位：件；新臺幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 Number of Cases Levied
總計 Grand Total		7,147
修法後(單一稅率*) After Revision (Single tax rate)	10%	6,989
修法前(合計) Before Revision (Total)		158
670,000(元)以下 670,000 or under (NT\$)	2%	1
670,001~1,670,000	4%	7
1,670,001~3,340,000	7%	8
3,340,001~5,010,000	11%	4
5,010,001~6,680,000	15%	3
6,680,001~11,130,000	20%	13
11,130,001~16,700,000	26%	12
16,700,001~44,530,000	33%	36
44,530,001~111,320,000	41%	39
超過111,320,000 over 111,320,000	50%	35

附註：* 自98年1月23日起，遺產稅適用單一稅率10%。

Table 3-14. Sources of Estate Tax (Cont.1 End)
(2) by Tax Brackets
CY 2015

Unit : Case ; NT\$ 1,000

實徵案件遺產總額 Gross Estate Amount of Levied Cases	實徵案件遺產淨額 Net Estate Amount of Levied Cases	遺產稅實徵淨額 Net Estate tax Revenues
471,963,371	250,161,960	18,354,890
392,576,138	209,794,691	17,259,709
79,387,233	40,367,269	1,095,181
58	55	2
169,291	8,492	107
138,504	17,475	407
58,005	15,405	701
47,434	19,030	149
356,553	112,546	5,494
350,997	168,998	10,875
2,121,161	1,024,722	80,128
5,203,255	2,871,371	260,397
70,941,974	36,129,174	736,922

Note : * A single tax rate of 10% has been applied under the Estate Tax as of Jan. 23 2009.