

表3-10. 各國賦稅負擔率 (1/2)
(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 * Germany	希 臘 Greece	義大利 Italy
1965	-	20.6	25.2	21.1	23.6	28.2	22.2	23.2	11.7	16.2
1970	17.1	21.1	25.1	23.8	27.0	35.8	21.5	22.0	13.4	15.4
1975	17.2	25.4	26.3	27.2	28.0	36.7	20.8	22.7	13.2	13.2
1980	19.2	26.2	26.6	29.0	27.1	41.0	22.7	23.9	13.9	17.7
1985	15.9	27.8	27.6	29.9	27.4	43.0	23.8	22.9	15.8	21.2
1990	19.9	28.1	26.4	27.6	30.8	44.4	23.0	21.8	17.6	24.3
1995	17.5	28.3	26.6	28.8	29.8	46.4	24.4	22.2	19.3	26.4
1999	14.1	29.8	28.5	30.3	30.7	47.2	28.4	22.0	22.2	29.2
2000	12.6	30.5	28.0	30.3	30.0	46.2	27.9	22.2	23.3	29.0
2001	12.4	28.9	29.6	30.0	29.2	45.3	27.5	21.2	21.7	28.7
2002	11.5	29.8	28.6	30.0	28.0	45.3	26.8	20.6	22.1	28.0
2003	11.5	30.0	28.3	29.5	27.6	45.5	26.4	20.7	20.5	28.2
2004	12.0	30.3	27.9	30.0	27.8	46.3	26.7	20.5	20.0	27.4
2005	13.0	30.0	27.1	30.1	27.8	47.9	27.1	20.8	21.2	27.0
2006	12.7	29.4	26.7	30.0	28.0	46.4	27.3	21.6	20.8	28.5
2007	13.0	29.5	27.0	29.6	27.8	46.4	26.8	22.5	21.1	29.1
2008	13.4	26.8	27.7	29.8	26.7	44.7	26.6	22.9	21.1	28.7
2009	11.8	25.5	26.9	28.4	27.5	44.9	25.3	22.6	20.6	28.8
2010	11.5	25.3	27.0	29.0	26.4	44.7	26.0	21.7	21.1	28.7
2011	12.4	25.9	27.1	29.4	26.3	44.7	27.1	22.3	22.9	28.8
2012	12.2	26.9	27.7	30.1	26.5	45.4	27.9	22.9	24.9	30.6
2013	12.0	27.1	28.2	30.7	26.4	45.8	28.6	23.0	25.0	30.8
2014	12.2	27.3	28.2	30.6	26.6	48.5	28.5	22.9	25.6	30.4
2015	12.5	27.9	28.6	30.0	28.0	46.0	28.6	23.2	25.8	30.0
2016	12.7	27.6	27.3	29.8	28.4	45.4	28.7	23.5	27.4	29.5
2017	12.5	28.5	27.2	30.4	28.5	45.8	29.3	23.5	27.1	29.2
2018	13.0	28.7	27.5	30.7	28.6	44.3	29.9	24.0	27.3	28.9
2019 ※	13.0	...	27.6	29.6	28.8	46.3	30.5	24.1	26.8	29.2
2020	12.1	...	...	...	...	...	...	...	...	...

資料來源：1.新加坡統計局及中央公積金局官方網站。

2.其他各國資料錄自 OECD "Revenue Statistics" (2020年版)，並經整理計算。

說明：我國資料為占GDP（行政院主計總處110年6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2019年為暫定數。

3.**2016年冰島尚有一次性穩定捐收入3,850億冰島克朗（約占15.7%當年度GDP），考量資料趨勢不予納入。

4.我國社會安全捐資料自2019年起編布並追溯至2000年。

5.新加坡資料係利用其統計局發布之賦稅收入與GDP、中央公積金局發布之參與計畫者繳款數設算。

Table 3-10. Total Tax Revenues as a Percentage of GDP of Key Countries (1/2)
(Excluding Social Security Contributions)

Unit : %

冰島 **	日本	南韓	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
23.6	13.8	-	21.1	25.9	-	10.2	27.2	14.1	25.5	20.4
24.7	14.7	-	21.4	28.8	-	9.7	29.9	15.2	30.2	21.6
28.7	14.3	14.4	23.2	29.2	-	9.4	30.9	17.5	28.2	19.6
28.5	17.3	16.3	24.6	33.1	-	11.3	30.7	17.8	27.8	20.0
27.0	18.4	15.1	21.9	33.2	-	15.9	33.1	18.4	28.8	18.5
29.5	20.7	16.5	24.8	29.7	-	20.4	35.7	18.2	27.3	19.4
28.2	17.2	16.4	22.5	30.0	-	20.0	32.8	18.7	24.1	19.9
33.2	16.1	15.9	22.8	31.7	-	21.6	36.8	19.9	26.5	21.3
33.2	16.7	17.4	22.6	32.9	-	21.5	36.0	20.9	27.3	21.6
31.4	16.5	17.3	22.9	32.8	-	21.1	33.5	20.2	26.8	20.6
31.1	15.4	17.3	22.7	32.5	-	21.6	32.0	20.6	26.1	18.4
32.3	15.1	17.7	22.0	32.0	12.2	21.3	32.7	20.1	25.4	17.9
33.4	15.7	16.7	21.9	33.1	11.7	22.3	33.2	20.2	26.2	18.3
36.3	16.6	17.1	22.9	33.8	11.8	23.5	34.3	20.3	26.5	19.7
36.9	17.1	17.8	23.1	34.2	12.2	24.2	34.4	20.3	26.7	20.5
35.7	17.5	18.8	23.2	33.3	13.2	24.6	33.4	20.2	26.8	20.5
31.9	16.8	18.4	22.6	32.7	13.7	20.2	33.2	20.5	26.0	19.4
28.4	15.3	17.4	22.3	31.5	12.5	17.7	33.2	20.5	25.0	16.7
28.5	15.6	17.2	22.7	32.4	12.4	19.4	32.3	20.3	26.1	17.3
29.5	16.1	17.6	21.8	32.7	13.1	19.4	32.4	20.3	26.6	18.4
30.5	16.5	17.8	21.1	32.1	13.2	20.7	32.3	20.2	26.0	18.6
30.9	17.1	17.0	21.4	30.3	13.3	21.7	32.8	20.3	26.1	19.4
33.8	18.3	17.1	22.4	28.8	13.4	22.2	32.6	20.2	26.2	19.8
31.9	18.6	17.4	23.0	28.0	13.0	22.4	33.3	20.9	26.5	20.0
33.0	18.3	18.3	23.7	28.2	13.1	22.2	34.4	20.9	26.5	19.7
34.1	18.8	18.8	24.9	28.5	12.7	22.3	34.7	21.7	26.5	20.6
33.7	19.2	20.0	24.8	29.5	13.7	22.9	34.3	21.4	26.6	18.3
32.8	...	20.1	25.8	29.3	13.2	22.4	33.7	21.8	26.5	18.4
...	...	...	...	...	12.2	...	...	...	...	...

Source : 1.The data for Singapore is derived from website of Department of Statistics, Singapore and Central Provident Fund Board.

2.The data for other countries are derived and compiled from "Revenue Statistics of OECD" (2020 Edition)

Explanation : The data of R.O.C is Percentage of GDP (data from DGBAS June, 2021).

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 2019 are provisional figures for all countries, with exception of those for R.O.C and Singapore.

3.**In 2016, Iceland received revenues from one-off stability contributions, nearly ISK 385 000 million, equivalent to 15.7% of Iceland's GDP in 2016. Due to the representative of trends in tax revenues, it have been excluded.

4.The social security contributions data of R.O.C were compiled and released since 2019, figures can be tracked back to 2000.

5.The figures of Singapore are compiled by using data, i.e., tax revenue, GDP, CPF contribution, from the Department of Statistics, Singapore and the Central Provident Fund Board.

表3-10. 各國賦稅負擔率 (2/2)
(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* Germany	希臘 Greece	義大利 Italy
1965	-	20.6	33.5	30.8	25.0	29.1	33.7	31.7	17.1	24.6
1970	-	21.1	33.6	33.4	29.9	36.9	33.7	31.6	19.2	24.8
1975	-	25.4	36.3	38.9	31.1	36.8	35.0	34.3	18.7	24.4
1980	-	26.2	38.6	40.7	30.3	41.2	39.5	36.4	20.8	28.6
1985	-	27.8	40.4	43.7	31.6	43.6	42.0	36.1	24.6	32.4
1990	-	28.1	39.3	41.4	35.1	44.4	41.2	34.8	25.2	36.3
1995	-	28.3	41.3	42.8	34.6	46.5	42.5	36.3	28.3	38.5
1999	-	29.8	43.1	44.2	35.5	47.9	44.2	36.3	31.8	40.8
2000	15.4	30.5	42.3	43.8	34.7	46.9	43.4	36.4	33.4	40.5
2001	16.8	28.9	43.9	43.7	34.1	45.9	43.1	35.1	31.9	40.1
2002	15.9	29.8	42.7	43.9	33.1	45.4	42.4	34.6	33.1	39.6
2003	15.9	30.0	42.4	43.3	32.7	45.6	42.2	34.7	31.5	40.0
2004	16.4	30.3	42.0	43.5	32.7	46.4	42.4	34.3	30.5	39.2
2005	17.9	30.0	41.0	43.4	32.7	48.0	42.9	34.4	31.9	39.0
2006	17.8	29.4	40.4	43.2	32.7	46.5	43.3	34.9	31.1	40.5
2007	17.9	29.5	40.5	42.9	32.5	46.4	42.5	35.4	31.8	41.6
2008	18.6	26.8	41.4	43.6	31.2	44.8	42.3	35.8	31.8	41.6
2009	17.5	25.5	41.0	42.7	32.3	45.0	41.5	36.7	30.8	42.0
2010	17.1	25.3	41.0	42.9	31.0	44.8	42.1	35.5	32.0	41.7
2011	18.2	25.9	41.1	43.5	30.8	44.8	43.3	36.1	33.6	41.6
2012	18.2	26.9	41.8	44.3	31.2	45.5	44.4	36.8	35.8	43.6
2013	18.2	27.1	42.6	45.0	31.1	45.9	45.4	37.0	35.7	43.8
2014	18.2	27.3	42.7	44.8	31.3	48.5	45.4	36.8	36.0	43.3
2015	18.6	27.9	43.1	44.1	32.8	46.1	45.3	37.3	36.4	43.0
2016	19.5	27.6	41.8	43.3	33.3	45.5	45.4	37.7	38.4	42.2
2017	18.8	28.5	41.8	43.8	33.1	45.8	46.1	37.8	38.6	41.9
2018	19.3	28.7	42.2	43.9	33.2	44.4	45.9	38.5	38.9	41.9
2019 ※	19.3	...	42.4	42.9	33.5	46.3	45.4	38.8	38.7	42.4
2020	...	...	...	...	...	...	...	...	...	...

資料來源：1.新加坡統計局及中央公積金局官方網站。

2.其他各國資料錄自 OECD "Revenue Statistics" (2020年版)，並經整理計算。

說明：我國資料為占GDP（行政院主計總處110年6月發布之資料）之比率。

附註：1.*1990年以前僅為西德資料。

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Table 3-10. Total Tax Revenues as a Percentage of GDP of Key Countries (2/2)
(Including Social Security Contributions)

Unit : %

冰島 **	日本	南韓	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
25.7	17.6	-	30.5	29.4	-	14.3	30.9	16.5	30.1	23.6
26.9	19.0	-	33.0	34.3	-	15.5	35.2	18.2	35.0	25.8
29.5	20.1	14.5	37.7	38.8	-	17.9	38.3	22.5	34.2	24.7
29.1	24.5	16.5	39.7	41.9	-	21.9	43.1	23.3	33.4	25.6
27.7	26.4	15.4	39.3	41.9	-	26.8	44.1	23.8	35.1	24.7
30.4	28.2	18.4	39.7	40.2	-	31.5	49.0	23.7	32.9	26.0
30.7	25.8	18.6	37.2	39.4	-	31.3	45.3	25.5	29.4	26.6
36.0	25.2	19.2	37.2	41.5	-	33.1	48.4	26.6	32.0	27.9
36.0	25.8	20.9	36.9	41.7	-	33.1	48.8	27.6	32.8	28.3
34.2	25.9	21.2	35.6	41.9	-	32.8	46.7	27.0	32.4	27.3
33.9	24.9	21.3	35.0	42.2	-	33.2	45.0	27.6	31.4	25.0
35.3	24.5	22.0	34.8	41.6	-	33.1	45.4	26.9	31.1	24.5
36.3	25.2	21.2	34.8	42.3	-	34.0	45.7	26.6	32.2	24.8
39.4	26.2	21.7	35.0	42.5	-	35.2	46.7	26.6	32.5	26.1
40.1	27.0	22.6	36.0	42.7	-	36.0	46.1	26.4	32.7	26.8
38.6	27.5	23.7	35.7	42.0	-	36.4	45.1	26.2	32.8	26.8
34.5	27.4	23.6	35.9	41.3	-	32.1	44.1	26.6	32.1	25.7
31.2	26.0	22.7	34.9	41.1	-	29.7	43.9	27.0	31.1	23.0
32.3	26.5	22.4	35.7	41.8	-	31.3	43.1	26.6	32.1	23.5
33.3	27.5	23.2	35.4	41.9	-	31.2	42.1	26.9	32.7	23.8
34.0	28.2	23.7	35.6	41.4	19.9	32.4	42.3	26.9	32.1	24.0
34.5	28.9	23.1	36.1	39.8	20.2	33.1	42.7	27.0	32.1	25.6
37.3	30.3	23.4	37.0	38.7	20.4	33.9	42.4	26.9	32.1	25.9
35.4	30.7	23.7	37.0	38.4	20.1	33.8	42.9	27.6	32.4	26.2
35.4	30.7	24.7	38.4	38.9	20.8	33.6	44.3	27.7	32.6	25.8
37.6	31.4	25.4	38.7	38.8	20.1	33.9	44.3	28.4	32.8	26.7
37.2	32.0	26.8	38.8	39.6	20.9	34.6	43.9	28.0	32.9	24.4
36.1	...	27.4	39.3	39.9	20.5	34.6	42.9	28.5	33.0	24.5
...

Source : 1.The data for Singapore is derived from website of Department of Statistics, Singapore and Central Provident Fund Board.

2.The data for other countries are derived and compiled from "Revenue Statistics of OECD" (2020 Edition)

Explanation : The data of R.O.C is Percentage of GDP (data from DGBAS June, 2021).

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 2019 are provisional figures for all countries, with exception of those for R.O.C and Singapore.

3.**In 2016, Iceland received revenues from one-off stability contributions, nearly ISK 385 000 million, equivalent to 15.7%

of Iceland's GDP in 2016. Due to the representative of trends in tax revenues, it have been excluded.

4.The social security contributions data of R.O.C were compiled and released since 2019, figures can be tracked back to 2000.

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