

表3-15. 遺產稅稅源 (1/2)

(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	
			徵稅 Taxation	免稅 Exemption
102年 2013	155,908	125,058	4,543	119,630
103年 2014	163,929	132,890	5,145	126,322
104年 2015	163,858	135,337	5,775	128,507
105年 2016	172,405	141,207	6,444	133,184
106年 2017	171,242	146,798	6,857	138,198
107年 2018	172,784	154,764	7,329	145,722
108年 2019	176,296	155,077	7,714	146,648
109年 2020	173,156	153,708	8,359	145,125
新北市 New Taipei City	24,500	20,750	1,228	19,536
臺北市 Taipei City	17,212	17,826	2,595	14,954
桃園市 Taoyuan City	13,180	12,179	691	11,579
臺中市 Taichung City	17,506	14,793	985	13,778
臺南市 Tainan City	15,327	15,003	538	14,400
高雄市 Kaohsiung City	21,712	18,321	649	17,596
宜蘭縣 Yilan County	3,886	3,455	164	3,331
新竹縣 Hsinchu County	3,797	3,330	161	3,162
苗栗縣 Miaoli County	5,010	4,234	130	4,098
彰化縣 Changhua County	10,392	8,944	299	8,639
南投縣 Nantou County	4,737	3,824	101	3,738
雲林縣 Yunlin County	7,084	5,654	108	5,547
嘉義縣 Chiayi County	5,426	4,657	73	4,595
屏東縣 Pingtung County	8,396	7,258	123	7,187
臺東縣 Taitung County	2,306	1,976	19	1,970
花蓮縣 Hualien County	3,172	3,013	81	2,949
澎湖縣 Penghu County	957	1,046	19	1,007
基隆市 Keelung City	3,015	2,590	55	2,547
新竹市 Hsinchu City	2,603	2,392	202	2,190
嘉義市 Chiayi City	2,098	1,646	92	1,544
金門縣 Kinmen County	769	752	46	712
連江縣 Lienchiang County	71	65	-	66

資料來源：財政部所屬各區國稅局；內政部戶政司。

說明：1. 本表資料係以最新一次核定案件為準，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102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 3-15. Sources of Estate Tax (1/2)

(1) Sources of Estate Tax

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

核定徵免案件 Cases Verified for Taxation and Exemption		核定徵稅案件 Cases Verified for Taxation		
核定案件 遺產總額 Gross Inheritance Amount of Verified Cases	捐贈財團法人不 計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額 Gross Amount of Taxable Estate	法定扣除額 及免稅額 Deduction or Allowance	應課稅遺產淨額 Net Amount of Taxable Estate
610,742,071	512,635	248,292,291	149,300,650	98,991,641
672,888,063	2,745,398	265,882,602	156,381,639	109,500,963
753,201,036	178,998	322,054,783	178,954,631	143,100,152
913,755,277	411,589	446,649,046	207,551,791	239,097,255
920,662,412	297,863	437,527,416	238,672,604	198,854,812
950,998,534	2,690,930	452,038,522	242,998,814	209,039,708
974,449,636	238,041	465,723,223	218,074,101	247,649,122
989,157,659	1,077,606	475,185,650	236,877,351	238,308,299
141,364,260	107,024	71,954,248	36,189,926	35,764,322
245,073,471	925,780	178,095,957	75,038,992	103,056,965
79,735,327	8,361	37,465,396	20,473,971	16,991,425
106,340,392	4,394	52,320,571	25,531,830	26,788,741
70,633,806	1,427	25,819,406	14,608,522	11,210,884
92,395,452	5,864	39,735,642	19,340,599	20,395,043
21,809,308	-	7,227,650	4,764,302	2,463,348
20,765,040	-	6,480,899	4,146,944	2,333,955
22,089,320	1,160	4,895,938	2,879,303	2,016,635
45,371,227	1,007	11,402,345	7,502,195	3,900,150
16,485,344	15,070	4,072,253	2,823,602	1,248,651
24,706,310	-	4,157,382	2,774,640	1,382,742
16,026,071	-	2,729,737	1,889,742	839,995
23,641,144	6,519	5,241,102	3,379,249	1,861,853
4,436,442	-	623,173	427,289	195,884
11,732,212	-	3,279,923	2,228,906	1,051,017
3,299,431	-	653,520	491,402	162,118
8,604,800	-	2,611,816	1,863,872	747,944
18,951,104	-	10,570,948	6,313,016	4,257,932
9,135,558	-	3,585,191	2,499,508	1,085,683
6,371,474	1,000	2,262,553	1,709,541	553,012
190,166	-	-	-	-

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

Explanation : 1.The data in this table, which commences from 2013, 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3-15. 遺產稅稅源 (2/2)

(2)按課稅級距別分

109年

單位：件；新臺幣千元

適用期間 課稅級距別 稅率	實徵件數 Number of Cases Levied	實徵案件遺產總額 Gross Estate Amount of Levied Cases
總計	9,907	558,696,813
106年5月12日起(合計)	9,384	488,284,429
50,000,000(元)以下 10%	8,247	266,187,965
50,000,001~100,000,000 15%	689	65,928,886
超過100,000,000 20%	448	156,167,578
98年1月23日至106年5月11日 (單一稅率) 10%	515	69,728,307
98年1月22日以前(合計)	8	684,077
670,000(元)以下 2%	-	-
670,001~1,670,000 4%	-	-
1,670,001~3,340,000 7%	-	-
3,340,001~5,010,000 11%	-	-
5,010,001~6,680,000 15%	1	16,140
6,680,001~11,130,000 20%	1	17,261
11,130,001~16,700,000 26%	1	23,798
16,700,001~44,530,000 33%	3	269,645
44,530,001~111,320,000 41%	1	107,482
超過111,320,000 50%	1	249,750

Table 3-15. Sources of Estate Tax (2/2)
 (2) by Tax Brackets
 CY 2020

Unit : Case ; NT\$ 1,000

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	Applying Period Tax Brackets Rate
291,938,556	29,640,370	Grand Total
244,611,212	28,395,137	Since May,12,2017(Total)
87,540,176	7,992,990	50,000,000 or under (NT\$) 10%
42,655,858	4,286,752	50,000,001 ~ 100,000,000 15%
114,415,178	16,115,395	over 100,000,000 20%
46,940,644	1,226,920	Between Jan.,23,2009 and May,11,2017 (Single tax rate) 10%
386,700	18,313	Prior to Jan.,23,2009 (Total)
-	-	670,000 or under (NT\$) 2%
-	-	670,001 ~ 1,670,000 4%
-	-	1,670,001 ~ 3,340,000 7%
-	-	3,340,001 ~ 5,010,000 11%
6,669	24	5,010,001 ~ 6,680,000 15%
8,361	1,172	6,680,001 ~ 11,130,000 20%
13,098	8	11,130,001 ~ 16,700,000 26%
115,025	6,642	16,700,001 ~ 44,530,000 33%
90,904	320	44,530,001 ~ 111,320,000 41%
152,642	10,147	over 111,320,000 50%