

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
106年 2017	171,242	146,803	6,819	138,010
107年 2018	172,784	154,769	7,246	145,407
108年 2019	176,296	155,075	7,580	146,189
109年 2020	173,156	153,767	7,991	144,252
110年 2021	183,732	157,247	8,872	146,536
111年 2022	207,230	180,601	9,742	168,853
112年 2023	205,368	188,410	10,758	176,309
113年 2024	202,107	184,262	11,057	172,286
新北市 New Taipei City	30,213	26,729	1,595	24,923
臺北市 Taipei City	19,734	21,727	3,468	17,684
桃園市 Taoyuan City	15,995	14,497	889	13,509
臺中市 Taichung City	20,569	18,147	1,261	16,848
臺南市 Tainan City	17,407	15,538	736	14,821
高雄市 Kaohsiung City	25,349	21,657	944	20,684
宜蘭縣 Yilan County	4,460	4,093	205	3,855
新竹縣 Hsinchu County	4,440	4,263	204	4,053
苗栗縣 Miaoli County	5,680	5,169	182	5,002
彰化縣 Changhua County	11,793	10,949	396	10,531
南投縣 Nantou County	5,411	4,623	131	4,492
雲林縣 Yunlin County	8,138	7,133	166	6,958
嘉義縣 Chiayi County	6,406	5,698	90	5,628
屏東縣 Pingtung County	9,263	8,080	193	7,922
臺東縣 Taitung County	2,527	2,190	39	2,161
花蓮縣 Hualien County	3,700	3,323	69	3,257
澎湖縣 Penghu County	1,041	1,058	19	1,053
基隆市 Keelung City	3,613	2,991	95	2,893
新竹市 Hsinchu City	2,967	3,044	214	2,801
嘉義市 Chiayi City	2,407	2,449	119	2,343
金門縣 Kinmen County	919	842	42	803
連江縣 Lienchiang County	75	62	-	65

資料來源：財政部所屬各區國稅局、內政部戶政司。

說明：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106年。

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
916,841,364	297,863	435,539,853	249,284,648	186,255,205
944,428,508	2,690,930	449,300,663	259,384,755	189,915,908
958,923,599	263,998	455,270,677	225,197,883	230,072,794
965,134,941	921,141	459,103,548	248,285,920	210,817,628
1,036,377,290	154,636	493,955,038	275,715,774	218,239,264
1,212,562,348	832,510	570,697,632	303,373,898	267,323,734
1,270,334,535	481,219	588,254,538	315,044,043	273,210,495
1,321,916,768	2,201,308	638,396,457	303,724,334	334,672,123
196,721,780	107,075	95,011,474	47,712,723	47,298,751
297,983,832	1,787,999	208,858,739	81,810,609	127,048,130
106,287,738	4,350	50,936,557	27,204,932	23,731,625
145,203,169	121,805	74,568,934	38,055,177	36,513,757
99,976,045	7,956	43,027,170	20,467,524	22,559,646
135,620,685	45,018	64,748,402	29,562,707	35,185,695
26,964,306	-	9,016,876	4,553,560	4,463,316
28,446,272	2,500	11,533,266	6,327,815	5,205,451
29,694,965	-	8,090,165	5,215,388	2,874,777
63,407,339	6,000	19,351,276	11,299,921	8,051,355
21,940,837	109,105	5,030,673	2,740,916	2,289,757
33,345,543	1,000	7,466,299	4,635,170	2,831,129
24,025,200	-	5,096,264	2,845,946	2,250,318
33,955,872	-	9,525,565	6,207,218	3,318,347
6,448,172	-	1,204,636	766,817	437,819
13,717,743	150	3,279,288	2,078,841	1,200,447
3,813,328	-	673,192	411,916	261,276
12,487,886	-	3,948,393	2,260,153	1,688,240
20,623,093	8,350	9,526,666	5,303,496	4,223,170
13,038,574	-	5,050,450	2,551,802	2,498,648
8,024,882	-	2,452,172	1,711,703	740,469
189,507	-	-	-	-

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

Explanation : The data in this table, which commences from 2017, 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.

表3-15. 遺產稅稅源 (2/2)

(2)按課稅級距別分

113年

單位：件；新臺幣千元

適用期間 課稅級距別 稅率	實徵件數		實徵案件遺產總額	
	Number of Cases Levied		Gross Estate Amount of Levied Cases	
總計		12,934		728,785,317
106年5月12日起(合計)		12,895		720,835,354
50,000,000(元)以下 10%		11,187		370,323,238
50,000,001~100,000,000 15%		923		91,726,253
超過100,000,000 20%		785		258,785,863
98年1月23日至106年5月11日 (單一稅率) 10%		34		7,471,752
98年1月22日以前(合計)		5		478,211
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%		-		-
6,680,001~11,130,000 20%		-		-
11,130,001~16,700,000 26%		1		23,798
16,700,001~44,530,000 33%		2		75,429
44,530,001~111,320,000 41%		1		119,949
超過111,320,000 50%		1		259,035

Table 3-15. Sources of Estate Tax (2/2)

(2) by Tax Brackets

CY 2024

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
385,781,240	41,693,445	Grand Total
379,922,518	41,577,319	Since May,12,2017(Total)
123,295,796	10,899,371	50,000,000 or under (NT\$) 10%
59,982,717	5,803,613	50,000,001 ~ 100,000,000 15%
196,644,006	24,874,335	over 100,000,000 20%
5,455,764	40,699	Between Jan.,23,2009 and May,11,2017 (Single tax rate) 10%
402,958	75,427	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%
-	-	5,010,001 ~ 6,680,000 15%
-	-	6,680,001 ~ 11,130,000 20%
13,098	2	11,130,001 ~ 16,700,000 26%
51,879	1,890	16,700,001 ~ 44,530,000 33%
92,599	20,108	44,530,001 ~ 111,320,000 41%
245,381	53,427	over 111,320,000 50%