

表3-9. 賦稅收入指標 (1/2)

單位：新臺幣百萬元；%

| 年 別  | 國民所得毛額<br>GNI(at current prices) |                                 | 國內生產毛額<br>GDP(at current prices) |                                 | 各級政府歲出淨額<br>General Gov. Net Expenditures |                                 | 人口數<br>(6月底)<br>Population<br>(Mid of<br>Current Year)<br>千 人<br>Thousand<br>Persons |
|------|----------------------------------|---------------------------------|----------------------------------|---------------------------------|---|---------------------------------|--|
|      | 金 額<br>Amount                    | 年增率<br>Annual<br>Growth<br>Rate | 金 額<br>Amount                    | 年增率<br>Annual<br>Growth<br>Rate | 金 額<br>Amount                             | 年增率<br>Annual<br>Growth<br>Rate |  |
| 95年  | 12,878,527                       | 4.5                             | 12,572,587                       | 4.5                             | 2,214,226                                 | -3.4                            | 22,815   |
| 96年  | 13,689,358                       | 6.3                             | 13,363,917                       | 6.3                             | 2,290,169                                 | 3.4                             | 22,902   |
| 97年  | 13,420,912                       | -2.0                            | 13,115,096                       | -1.9                            | 2,343,585                                 | 2.3                             | 22,994   |
| 98年  | 13,321,803                       | -0.7                            | 12,919,445                       | -1.5                            | 2,670,898                                 | 14.0                            | 23,070   |
| 99年  | 14,476,060                       | 8.7                             | 14,060,345                       | 8.8                             | 2,566,804                                 | -3.9                            | 23,138   |
| 100年 | 14,634,307                       | 1.1                             | 14,262,201                       | 1.4                             | 2,612,947                                 | 1.8                             | 23,180   |
| 101年 | 15,109,951                       | 3.3                             | 14,677,765                       | 2.9                             | 2,677,984                                 | 2.5                             | 23,262   |
| 102年 | 15,673,232                       | 3.7                             | 15,270,728                       | 4.0                             | 2,665,241                                 | -0.5                            | 23,344   |
| 103年 | 16,697,152                       | 6.5                             | 16,258,047                       | 6.5                             | 2,645,712                                 | -0.7                            | 23,392   |
| 104年 | 17,494,741                       | 4.8                             | 17,055,080                       | 4.9                             | 2,645,189                                 | 0.0                             | 23,462   |
| 105年 | 18,006,409                       | 2.9                             | 17,555,268                       | 2.9                             | 2,745,305                                 | 3.8                             | 23,508   |
| 106年 | 18,459,748                       | 2.5                             | 18,012,387                       | 2.6                             | 2,778,361                                 | 1.2                             | 23,552   |
| 107年 | 18,868,140                       | 2.2                             | 18,420,039                       | 2.3                             | 2,845,491                                 | 2.4                             | 23,574   |
| 108年 | 19,529,545                       | 3.5                             | 18,974,097                       | 3.0                             | 2,911,648                                 | 2.3                             | 23,591   |
| 109年 | 20,682,033                       | 5.9                             | 20,023,752                       | 5.5                             | 3,241,989                                 | 11.3                            | 23,584   |
| 110年 | 22,348,883                       | 8.1                             | 21,773,291                       | 8.7                             | 3,360,265                                 | 3.6                             | 23,488   |
| 111年 | 23,516,012                       | 5.2                             | 22,820,430                       | 4.8                             | 3,652,373                                 | 8.7                             | 23,186   |
| 112年 | 24,385,274                       | 3.7                             | 23,598,348                       | 3.4                             | 4,033,626                                 | 10.4                            | 23,373   |
| 113年 | 26,708,991                       | 9.5                             | 25,737,088                       | 9.1                             | 4,074,143                                 | 1.0                             | 23,413   |
| 114年 | 29,528,798                       | 10.6                            | 28,715,120                       | 11.6                            | 4,149,523                                 | 1.9                             | 23,347   |

資料來源：1. 財政部所屬各機關及各縣市稽徵單位。  
2. 國民所得毛額、國內生產毛額為行政院主計總處115年5月發布之資料。

附 註：1.\*此比率不含撥入中央特種基金之稅款。

Table 3-9. Tax Revenues Index (1/2)

Unit : NT\$ Million ; %

| 賦稅收入 Tax Revenues |                           |                                     |                                     |   |  | CY   |
|-------------------|---------------------------|-------------------------------------|-------------------------------------|---|--|------|
| 金額<br>Amount      | 年增率<br>Annual Growth Rate | 占國民所得<br>毛額比率<br>Tax Revenues / GNI | 占國內生產<br>毛額比率<br>Tax Revenues / GDP | 占各級政府歲<br>出淨額比率*<br>Tax Revenues / General Gov. Net Exp.* | 平均每人賦稅<br>Per Capita Tax Burden<br>新臺幣元/人<br>NT\$ / person |      |
| 1,600,804         | 2.1                       | 12.4                                | 12.7                                | 70.3  | 70,165   | 2006 |
| 1,733,895         | 8.3                       | 12.7                                | 13.0                                | 73.6  | 75,709   | 2007 |
| 1,760,438         | 1.5                       | 13.1                                | 13.4                                | 73.0  | 76,561   | 2008 |
| 1,530,282         | -13.1                     | 11.5                                | 11.8                                | 55.5  | 66,332   | 2009 |
| 1,622,244         | 6.0                       | 11.2                                | 11.5                                | 61.0  | 70,112   | 2010 |
| 1,764,611         | 8.8                       | 12.1                                | 12.4                                | 65.2  | 76,126   | 2011 |
| 1,796,697         | 1.8                       | 11.9                                | 12.2                                | 64.7  | 77,237   | 2012 |
| 1,834,124         | 2.1                       | 11.7                                | 12.0                                | 66.4  | 78,569   | 2013 |
| 1,976,107         | 7.7                       | 11.8                                | 12.2                                | 72.5  | 84,478   | 2014 |
| 2,134,857         | 8.0                       | 12.2                                | 12.5                                | 78.5  | 90,992   | 2015 |
| 2,224,075         | 4.2                       | 12.4                                | 12.7                                | 78.9  | 94,609   | 2016 |
| 2,251,246         | 1.2                       | 12.2                                | 12.5                                | 78.8  | 95,586   | 2017 |
| 2,386,945         | 6.0                       | 12.7                                | 13.0                                | 80.8  | 101,253  | 2018 |
| 2,470,519         | 3.5                       | 12.7                                | 13.0                                | 81.6  | 104,723  | 2019 |
| 2,398,667         | -2.9                      | 11.6                                | 12.0                                | 70.6  | 101,707  | 2020 |
| 2,874,213         | 19.8                      | 12.9                                | 13.2                                | 81.7  | 122,369  | 2021 |
| 3,247,877         | 13.0                      | 13.8                                | 14.2                                | 84.7  | 140,079  | 2022 |
| 3,456,158         | 6.4                       | 14.2                                | 14.6                                | 81.6  | 147,870  | 2023 |
| 3,761,882         | 8.8                       | 14.1                                | 14.6                                | 87.2  | 160,675  | 2024 |
| 3,787,944         | 0.7                       | 12.8                                | 13.2                                | 87.3  | 162,245  | 2025 |

Source : 1. Various agencies of the Ministry of Finance and tax collection units of each county/city government.

2. GNI and GDP data are from DGBAS May, 2026.

Note : 1.\*Tax revenues ratio excludes revenues for central government's special fund.

表3-9. 賦稅收入指標 (2/2)

單位：%

| 年 別  | 主要稅收占國民所得毛額之百分比 Major Tax Revenues/GNI |   |                                   |                         |                           |                   |
|------|--|---|-----------------------------------|-------------------------|---------------------------|-------------------|
|      | 關 稅<br>Customs<br>Duties               | 營利事業<br>所得稅<br>Profit-seeking<br>Enterprise<br>Income Tax | 綜合所得稅<br>Individual<br>Income Tax | 營 業 稅*<br>Business Tax* | 貨 物 稅<br>Commodity<br>Tax | 土 地 稅<br>Land Tax |
| 95年  | 0.6                                    | 2.4   | 2.6                               | 2.0                     | 1.2                       | 1.0               |
| 96年  | 0.6                                    | 2.8   | 2.5                               | 2.0                     | 1.1                       | 1.0               |
| 97年  | 0.6                                    | 3.3   | 2.9                               | 2.0                     | 0.9                       | 0.9               |
| 98年  | 0.5                                    | 2.5   | 2.3                               | 1.8                     | 1.0                       | 0.8               |
| 99年  | 0.6                                    | 2.0   | 2.1                               | 2.0                     | 1.0                       | 0.9               |
| 100年 | 0.7                                    | 2.5   | 2.3                               | 2.1                     | 1.1                       | 1.0               |
| 101年 | 0.6                                    | 2.4   | 2.6                               | 2.0                     | 1.1                       | 1.0               |
| 102年 | 0.6                                    | 2.2   | 2.5                               | 2.1                     | 1.0                       | 1.1               |
| 103年 | 0.6                                    | 2.4   | 2.5                               | 2.2                     | 1.0                       | 1.0               |
| 104年 | 0.6                                    | 2.6   | 2.7                               | 2.1                     | 1.0                       | 1.1               |
| 105年 | 0.6                                    | 2.8   | 2.8                               | 2.1                     | 1.0                       | 1.0               |
| 106年 | 0.6                                    | 2.7   | 2.6                               | 2.1                     | 1.0                       | 1.0               |
| 107年 | 0.6                                    | 3.0   | 2.7                               | 2.2                     | 1.0                       | 1.0               |
| 108年 | 0.6                                    | 3.3   | 2.6                               | 2.2                     | 0.9                       | 1.0               |
| 109年 | 0.6                                    | 2.3   | 2.4                               | 2.1                     | 0.8                       | 1.0               |
| 110年 | 0.6                                    | 3.1   | 2.4                               | 2.2                     | 0.8                       | 0.9               |
| 111年 | 0.6                                    | 4.4   | 2.8                               | 2.3                     | 0.7                       | 0.8               |
| 112年 | 0.6                                    | 4.4   | 3.1                               | 2.3                     | 0.7                       | 0.7               |
| 113年 | 0.6                                    | 4.2   | 3.1                               | 2.3                     | 0.6                       | 0.7               |
| 114年 | 0.5                                    | 3.9   | 3.0                               | 2.1                     | 0.5                       | 0.6               |

附 註：\*營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

Table 3-9. Tax Revenues Index (2/2)

Unit : %

| 主要稅收占國內生產毛額之百分比 Major Tax Revenues/GDP |   |                                   |                       |                         |                 | CY   |
|--|---|-----------------------------------|-----------------------|-------------------------|-----------------|------|
| 關稅<br>Customs<br>Duties                | 營利事業<br>所得稅<br>Profit-seeking<br>Enterprise<br>Income Tax | 綜合所得稅<br>Individual<br>Income Tax | 營業稅*<br>Business Tax* | 貨物稅<br>Commodity<br>Tax | 土地稅<br>Land Tax |      |
| 0.6                                    | 2.5   | 2.7                               | 2.1                   | 1.3                     | 1.0             | 2006 |
| 0.6                                    | 2.9   | 2.6                               | 2.1                   | 1.1                     | 1.0             | 2007 |
| 0.6                                    | 3.4   | 3.0                               | 2.1                   | 1.0                     | 0.9             | 2008 |
| 0.5                                    | 2.6   | 2.4                               | 1.9                   | 1.0                     | 0.9             | 2009 |
| 0.6                                    | 2.0   | 2.2                               | 2.1                   | 1.1                     | 1.0             | 2010 |
| 0.7                                    | 2.6   | 2.4                               | 2.2                   | 1.2                     | 1.0             | 2011 |
| 0.6                                    | 2.5   | 2.7                               | 2.1                   | 1.1                     | 1.0             | 2012 |
| 0.6                                    | 2.3   | 2.6                               | 2.1                   | 1.1                     | 1.1             | 2013 |
| 0.7                                    | 2.5   | 2.5                               | 2.2                   | 1.1                     | 1.1             | 2014 |
| 0.7                                    | 2.7   | 2.8                               | 2.1                   | 1.1                     | 1.1             | 2015 |
| 0.7                                    | 2.9   | 2.8                               | 2.2                   | 1.0                     | 1.0             | 2016 |
| 0.6                                    | 2.8   | 2.7                               | 2.1                   | 1.0                     | 1.0             | 2017 |
| 0.7                                    | 3.1   | 2.8                               | 2.3                   | 1.0                     | 1.0             | 2018 |
| 0.6                                    | 3.4   | 2.6                               | 2.2                   | 0.9                     | 1.0             | 2019 |
| 0.6                                    | 2.4   | 2.5                               | 2.2                   | 0.9                     | 1.0             | 2020 |
| 0.6                                    | 3.2   | 2.4                               | 2.3                   | 0.8                     | 0.9             | 2021 |
| 0.6                                    | 4.5   | 2.9                               | 2.4                   | 0.7                     | 0.8             | 2022 |
| 0.6                                    | 4.6   | 3.2                               | 2.4                   | 0.7                     | 0.7             | 2023 |
| 0.6                                    | 4.4   | 3.2                               | 2.4                   | 0.6                     | 0.7             | 2024 |
| 0.5                                    | 4.0   | 3.0                               | 2.1                   | 0.5                     | 0.6             | 2025 |

Note : \*Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.