

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
107年 2018	172,784	154,771	7,241	145,389
108年 2019	176,296	155,075	7,569	146,156
109年 2020	173,156	153,770	7,983	144,208
110年 2021	183,732	157,249	8,843	146,448
111年 2022	207,230	180,603	9,704	168,709
112年 2023	205,368	188,416	10,673	176,083
113年 2024	202,107	184,280	10,778	171,717
114年 2025	200,268	184,122	11,765	171,591
新北市 New Taipei City	29,813	26,449	1,850	24,491
臺北市 Taipei City	19,604	22,088	3,686	17,903
桃園市 Taoyuan City	16,166	15,116	973	14,006
臺中市 Taichung City	20,681	17,963	1,291	16,666
臺南市 Tainan City	17,635	15,742	808	14,904
高雄市 Kaohsiung City	25,052	22,135	987	21,075
宜蘭縣 Yilan County	4,235	4,022	195	3,810
新竹縣 Hsinchu County	4,321	4,291	227	4,076
苗栗縣 Miaoli County	5,582	5,177	156	5,016
彰化縣 Changhua County	11,790	10,489	375	10,048
南投縣 Nantou County	5,448	4,631	128	4,515
雲林縣 Yunlin County	7,781	6,985	157	6,893
嘉義縣 Chiayi County	6,253	5,676	98	5,616
屏東縣 Pingtung County	9,173	7,854	186	7,713
臺東縣 Taitung County	2,485	2,271	41	2,203
花蓮縣 Hualien County	3,603	3,218	99	3,134
澎湖縣 Penghu County	1,010	986	21	966
基隆市 Keelung City	3,506	2,863	106	2,766
新竹市 Hsinchu City	2,888	2,979	198	2,785
嘉義市 Chiayi City	2,230	2,276	134	2,134
金門縣 Kinmen County	931	827	49	787
連江縣 Lienchiang County	81	84	-	84

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107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
944,270,834	2,690,930	449,300,439	263,444,433	185,856,006
958,048,337	263,998	454,461,941	225,934,073	228,527,868
964,184,587	921,141	458,634,591	250,943,775	207,690,816
1,034,295,528	154,636	492,808,425	279,215,958	213,592,467
1,208,535,136	832,510	567,903,116	308,568,106	259,335,010
1,264,931,880	481,219	584,923,027	321,054,096	263,868,931
1,312,876,973	2,195,393	633,715,391	315,302,208	318,413,183
1,382,759,764	2,144,181	686,496,026	332,661,714	353,834,312
213,713,411	11,233	109,270,549	53,167,726	56,102,823
345,160,499	343,963	253,268,546	105,862,126	147,406,420
115,680,684	23,263	58,089,636	32,013,189	26,076,447
139,687,114	83,500	67,978,971	33,113,844	34,865,127
95,522,384	1,162,881	36,879,215	21,867,022	15,012,193
129,713,835	33,553	56,279,052	25,318,954	30,960,098
27,792,107	-	10,256,867	5,987,371	4,269,496
30,181,562	-	12,890,617	7,273,101	5,617,516
27,957,641	66,938	7,175,854	4,252,069	2,923,785
65,794,738	253,758	21,473,421	11,690,930	9,782,491
22,606,113	1,000	5,270,554	3,398,575	1,871,979
32,500,895	32,206	6,477,567	4,190,270	2,287,297
22,815,061	-	4,028,150	2,542,255	1,485,895
32,231,697	-	7,196,985	4,649,958	2,547,027
7,398,514	-	1,467,028	1,019,241	447,787
12,775,299	-	3,322,863	2,151,677	1,171,186
3,634,703	-	621,298	426,320	194,978
12,301,525	131,886	4,268,838	2,532,508	1,736,330
22,438,054	-	10,606,063	5,611,924	4,994,139
14,414,534	-	6,832,399	3,519,393	3,313,006
8,177,059	-	2,841,553	2,073,261	768,292
262,335	-	-	-	-

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 2018, 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

114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	13,446	783,532,446
114年1月1日起(合計)	13,404	763,429,177
56,210,000(元)以下 10%	11,652	394,001,839
56,210,001~112,420,000 15%	1,019	101,804,212
超過112,420,000 20%	733	267,623,126
98年1月23日至106年5月11日 (單一稅率) 10%	36	19,582,558
98年1月22日以前(合計)	6	520,711
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%	-	-
16,700,001~44,530,000 33%	3	228,238
44,530,001~111,320,000 41%	-	-
超過111,320,000 50%	3	292,472

說明：106年5月12日起，遺產淨額未達5,000萬元、逾5,000萬元及逾1億元之案件，分別適用10%、15%及20%累進稅率，114年起因應物價指數上漲，調整課稅級距；非當年度之核定案件逕按其適用稅率歸類。

Table 3-15. Sources of Estate Tax (2/2)  
 (2) by Tax Brackets  
 CY 2025

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
407,042,247	44,326,163	Grand Total
391,055,252	43,614,970	Since January 1, 2025(Total)
133,802,075	12,042,811	56,210,000 or under (NT\$) 10%
66,328,615	6,224,156	56,210,001 ~ 112,420,000 15%
190,924,561	25,348,003	over 112,420,000 20%
15,600,463	687,490	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate) 10%
386,532	23,703	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%
-	-	11,130,001 ~ 16,700,000 26%
107,714	2,668	16,700,001 ~ 44,530,000 33%
-	-	44,530,001 ~ 111,320,000 41%
278,819	21,035	over 111,320,000 50%

Explanation : Starting May 12, 2017, estate tax rates were set at 10%, 15%, and 20% for net estate under NT\$50 million, over NT\$50 million, and over NT\$100 million, respectively. Due to inflation, these tax brackets were adjusted starting in 2025. The new tax brackets include the cases originating from prior years.