

Statistical Bulletin

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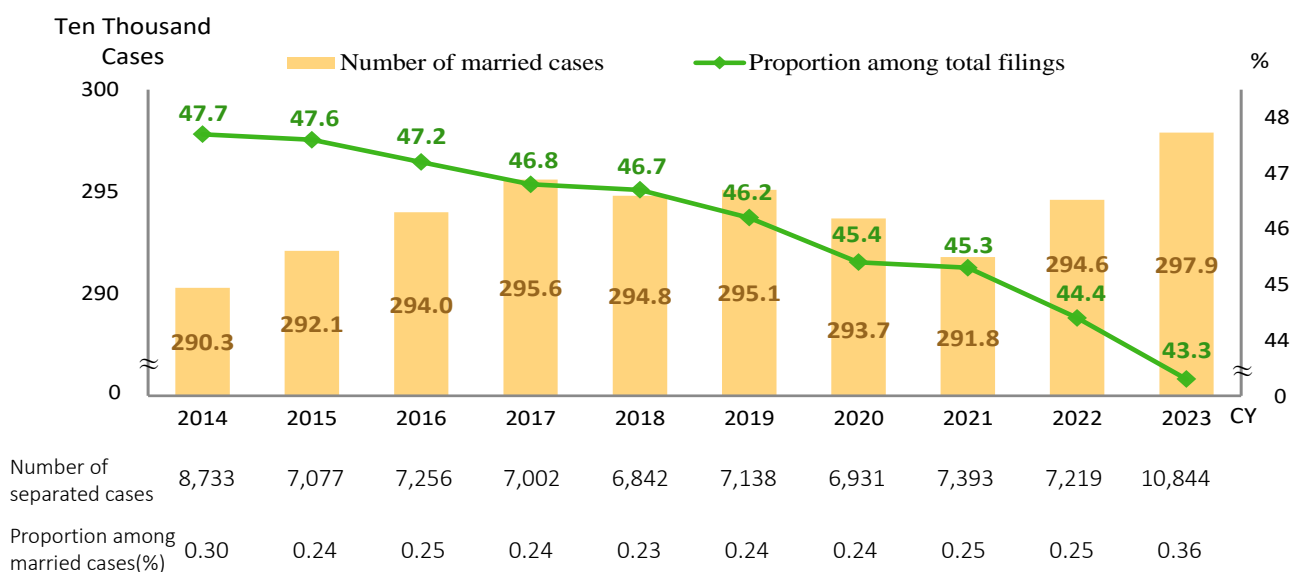


Department of Statistics, Ministry of Finance
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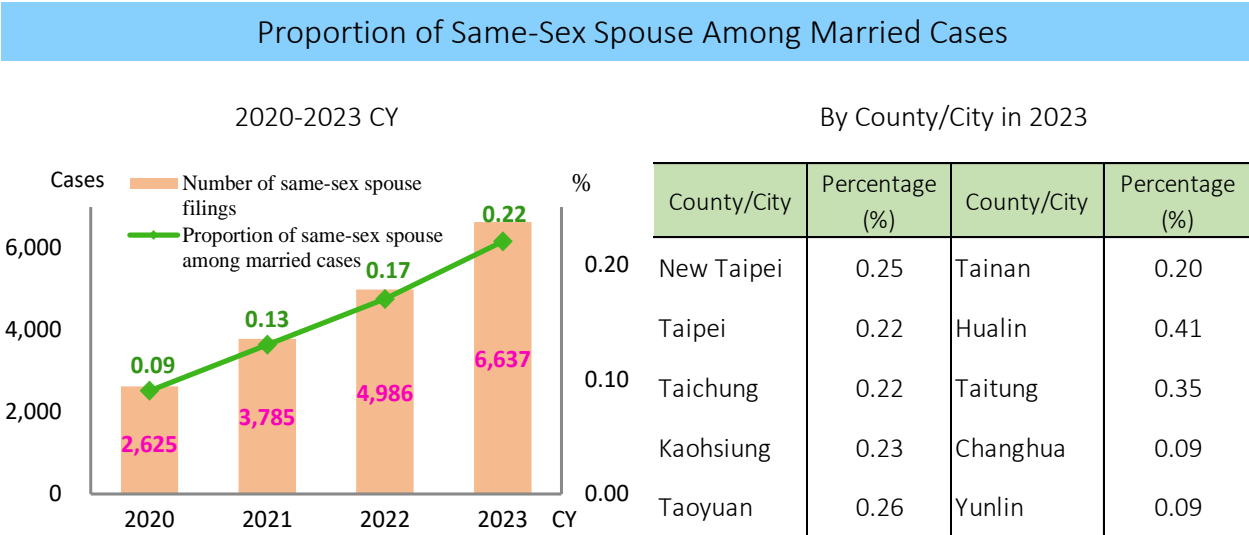
With the official implementation of same-sex marriage legalization, the number of Individual Income Tax filings with same-sex spouse reached 6,637 cases in 2023, an increase of 1.5 times in the past three years.

1. The number of Individual Income Tax filings classified as married cases showed a generally increasing trend from 2014 to 2019. However, in 2020 and 2021, the number declined, possibly due to a decrease in domestic marriages and the impact of the COVID-19 pandemic, which affected household incomes and resulted in some not reaching the taxable threshold. The number rebounded to 2.98 million cases in 2023. Nevertheless, the proportion of married filers among total filings has steadily declined, dropping from 47.7% in 2014 to 43.3% in 2023—a decrease of 4.4 percentage points. This reflects a rising trend in late marriages or opting to remain single. In addition, taxpayers who are legally married but separated can indicate “separated” on their tax filing. Over the past decade, the proportion of separated cases among married cases remained around 0.25% from 2015 to 2022, but rose to 0.36% in 2023. This means that on average, 4 out of every 1,000 married tax filers were separated. Among the counties and cities (excluding outlying islands), the highest rates were observed in Keelung (0.53%), Taipei (0.50%), and New Taipei (0.47%).

Overview of the Proportions of Individual Income Tax Filings with Spouses and Separated Cases



2. May 24, 2019, marked the official start of same-sex marriage registration, making Taiwan the first country in Asia to legalize same-sex marriage. In early 2023, the law was further relaxed to allow marriage registration in Taiwan with foreign same-sex spouse. In the first year of implementation (2020 tax year), there were 2,625 Individual Income Tax filings with same-sex spouse. By 2023, this number had increased to 6,637 cases—an increase of 4,012 cases or 1.5 times over three years. As a result, the proportion of same-sex spouse among married cases also rose, from 0.09% to 0.22%. Across different counties and cities in 2023, the proportion of same-sex spouse among married cases largely mirrored the distribution of same-sex marriage registrations. Hualien and Taitung counties ranked highest at 0.41% and 0.35%, respectively, while the lowest were Changhua and Yunlin Counties, both at 0.09%. Among the six special municipalities, the ratios ranged from 0.20% to 0.26%.



Data source: Fiscal Information Agency, Ministry of Finance