

Statistical Bulletin

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In 2023, Taiwan's individual basic income tax payable reached NT\$20.1 billion, increasing over 9-fold in four years; number of filers increased 1.6-fold

1. Taiwan implemented the Alternative Minimum Tax (AMT) system in 2006, to ensure that individuals and enterprises enjoying tax incentives pay at least a basic tax amount, thereby upholding tax fairness. In recent years, the number of households filing individual AMT and the corresponding tax payable have both shown significant growth. The number of filers increased from 1,833 in 2019 to 4,761 in 2023, a growth of 1.6 times. Meanwhile, the tax payable increased from NT\$1.96 billion to NT\$20.13 billion over the same period, representing more than a 9-fold increase. In 2023, this accounted for 4.0% of the total individual income tax payable, reflecting both the expansion in the scope and scale of individual basic income.
2. The total individual basic income in 2019 was NT\$29.8 billion. It rose to NT\$50.9 billion in 2020 as overseas income increased. In 2021, the scope of income derived from securities transactions was expanded to include gains from the sale of unlisted shares, raising securities capital gains to NT\$12.6 billion and the total basic income to NT\$84.6 billion. In 2022, due to a global stock market downturn, overseas income dropped, and the total basic income fell to NT\$69.4 billion. However, in 2023, the global market rebound, the increase in separately taxed dividends and earnings for high-income individuals, inclusion of Controlled Foreign Corporation (CFC) earnings in overseas income, and improved tax compliance among taxpayers contributed to a historical high of NT\$195.1 billion in basic income.

Overview of Individual Alternative Minimum Tax Filings in Recent Years

Unit: cases; NT\$billion; %

Item \ Year	2019	2020	2021	2022	2023	4-Year Growth	Structure Ratio
Number of Filers	1,833	2,927	4,139	3,385	4,761	1.6 times	-
Tax Payable under AMT ¹	1.96	3.91	7.87	5.87	20.13	9.3 times	-
Share of Total Tax Payable	0.6	1.3	2.2	1.2	4.0	3.4p.p.	-
Individual Basic Income Amount	29.8	50.9	84.6	69.4	195.1	5.6 times	100.0
Net Taxable Income	5.2	8.3	11.6	10.7	26.2	4.1 times	13.4
Aggregate Overseas Income	19.2	33.4	48.7	33.4	90.5	3.7 times	46.4
Income Derived From Securities Transactions	0.1	0.1	12.6	9.1	10.4	74.3 times	5.3
Separately Taxed Dividends and Earnings	1.3	3.0	2.7	3.4	17.8	13.1 times	9.1
Insurance Payments and Non-Cash Donations	0.4	1.1	0.8	1.2	1.1	1.7 times	0.6
Declared Greater Than Collected ²	3.6	5.0	8.1	11.7	49.2	12.7 times	25.2

1. Tax Payable under AMT = "Basic Tax" – "Regular Tax" – "Foreign tax credit on overseas income"; its share in the total tax payable is calculated with the sum of individual income tax payable (plus separately taxed dividends and earnings) and tax payable under AMT as the denominator.

2. Refers to the value where the declared basic income amount is greater than the collected basic income amount.

3. Structural changes have occurred in the composition of filers. In 2023, households where the taxpayer was aged 60 or above accounted for 65% of all filings, up by 21 percentage points, indicating aging among filers. Household types also shifted, with married households without dependents rising to 60% (up 21 percentage points). Furthermore, there was geographic concentration: households registered in Taipei City accounted for over 70% in 2023, up about 30 percentage points. Overall, individual basic income primarily comes from elderly, married households without dependents, registered in Taipei City.

Structural Ratio of Individual Basic Income Amount-by Age, Household Type, and Location

Unit: %

Taxpayer Age Group			Household Type			Registration Location		
	2019	2023		2019	2023		2019	2023
Total	100.0	100.0	Total	100.0	100.0	Total	100.0	100.0
≤ 40 yrs	8.9	6.5	Single, No Dependents	12.5	9.4	Taipei City	40.6	70.1
40-50 yrs	15.7	9.7	Single, With Dependents	3.7	4.6	New Taipei City	14.3	7.5
50-60 yrs	30.9	18.8	Married, No Dependents	39.5	60.0	Taichung City	16.0	7.7
>60 yrs	44.5	65.0	Married, With Dependents	44.4	26.0	Other	29.2	14.7

Data Source: Fiscal Information Agency, Ministry of Finance, "Statistical book of assessed individual income tax filing data" (Table 6A, Table 102, Table 108, Table 109). Data for 2023 are preliminary assessments; prior years are finalized statistics.