

表2-21. 遺產稅實徵概況－按被繼承人性別、  
課稅級距及地區別分 (1/2)

單位：件；新臺幣百萬元；倍數

| 年別及課稅級距別                     | 稅率<br>(%) | 實徵件數<br>Number of Cases Levied |       |        | 實徵案件遺產總額<br>Gross Estate Amount of Levied Cases |         |         |
|------------------------------|-----------|--------------------------------|-------|--------|-------------------------------------------------|---------|---------|
|                              |           | 合計                             | 男性    | 女性     | 合計                                              | 男性      | 女性      |
|                              | Rate      | Total                          | Male  | Female | Total                                           | Male    | Female  |
| 106年                         |           | 8,271                          | 5,301 | 2,970  | 511,771                                         | 378,534 | 133,236 |
| 107年                         |           | 9,045                          | 5,749 | 3,296  | 518,283                                         | 377,403 | 140,879 |
| 108年                         |           | 9,285                          | 5,920 | 3,365  | 550,714                                         | 396,465 | 154,249 |
| 109年                         |           | 9,846                          | 6,219 | 3,627  | 554,839                                         | 399,428 | 155,411 |
| 110年                         |           | 10,817                         | 6,698 | 4,119  | 593,371                                         | 423,467 | 169,904 |
| 111年                         |           | 11,786                         | 7,213 | 4,573  | 684,478                                         | 474,509 | 209,969 |
| 112年                         |           | 12,664                         | 7,693 | 4,971  | 680,574                                         | 461,762 | 218,812 |
| 113年                         |           | 12,821                         | 7,811 | 5,010  | 720,648                                         | 494,840 | 225,808 |
| 114年                         |           | 13,378                         | 7,924 | 5,454  | 774,953                                         | 526,529 | 248,424 |
| 114年1月1日起(合計)                |           | 13,336                         | 7,891 | 5,445  | 754,850                                         | 516,667 | 238,183 |
| 5,621萬元以下                    | 10        | 11,605                         | 6,724 | 4,881  | 392,526                                         | 246,838 | 145,687 |
| 超過5,621萬元至1億1,242萬           | 15        | 1,010                          | 674   | 336    | 101,010                                         | 70,826  | 30,184  |
| 超過1億1,242萬元                  | 20        | 721                            | 493   | 228    | 261,314                                         | 199,002 | 62,312  |
| 98年1月23日至106年5月11日<br>(單一稅率) | 10        | 36                             | 27    | 9      | 19,583                                          | 9,342   | 10,241  |
| 98年1月22日以前(合計)               |           | 6                              | 6     | —      | 521                                             | 521     | —       |
| 67萬元以下                       | 2         | —                              | —     | —      | —                                               | —       | —       |
| 超過67萬元至167萬元                 | 4         | —                              | —     | —      | —                                               | —       | —       |
| 超過167萬元至334萬元                | 7         | —                              | —     | —      | —                                               | —       | —       |
| 超過334萬元至501萬元                | 11        | —                              | —     | —      | —                                               | —       | —       |
| 超過501萬元至668萬元                | 15        | —                              | —     | —      | —                                               | —       | —       |
| 超過668萬元至1,113萬元              | 20        | —                              | —     | —      | —                                               | —       | —       |
| 超過1,113萬元至1,670萬元            | 26        | —                              | —     | —      | —                                               | —       | —       |
| 超過1,670萬元至4,453萬元            | 33        | 3                              | 3     | —      | 228                                             | 228     | —       |
| 超過4,453萬元至11,132萬元           | 41        | —                              | —     | —      | —                                               | —       | —       |
| 超過11,132萬元                   | 50        | 3                              | 3     | —      | 292                                             | 292     | —       |

資料來源：財政資訊中心。

說明：1. 依實徵日期統計，不含非本國人及非自然人。

2. 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 2-21. Estate Tax Filing — by Gender, Tax Brackets and  
Region of Ancestor (1/2)

Unit : Case ; NT\$million ; Multiple

| 實徵案件遺產淨額<br>Net Estate Amount of Levied Cases |            |              |                          | CY & Tax Brackets                                           |
|-----------------------------------------------|------------|--------------|--------------------------|-------------------------------------------------------------|
| 合計<br>Total                                   | 男性<br>Male | 女性<br>Female | 男性 / 女性<br>Male / Female |                                                             |
| 289,027                                       | 216,533    | 72,494       | 3.0                      | 2017                                                        |
| 274,538                                       | 201,218    | 73,320       | 2.7                      | 2018                                                        |
| 288,724                                       | 211,413    | 77,311       | 2.7                      | 2019                                                        |
| 289,911                                       | 206,228    | 83,683       | 2.5                      | 2020                                                        |
| 315,434                                       | 225,779    | 89,655       | 2.5                      | 2021                                                        |
| 371,052                                       | 253,992    | 117,060      | 2.2                      | 2022                                                        |
| 356,841                                       | 239,844    | 116,997      | 2.1                      | 2023                                                        |
| 380,908                                       | 260,128    | 120,779      | 2.2                      | 2024                                                        |
| 400,180                                       | 269,607    | 130,573      | 2.1                      | 2025                                                        |
| 384,214                                       | 263,172    | 121,042      | 2.2                      | Since January 1, 2025 (Total)                               |
| 133,284                                       | 80,103     | 53,181       | 1.5                      | ≤ 56,210,000                                                |
| 65,777                                        | 44,641     | 21,136       | 2.1                      | 56,210,001 ~ 112,420,000                                    |
| 185,152                                       | 138,428    | 46,724       | 3.0                      | > 112,420,000                                               |
| 15,580                                        | 6,048      | 9,531        | 0.6                      | Between Jan. 23, 2009 and<br>May 11, 2017 (Single tax rate) |
| 387                                           | 387        | —            | --                       | Prior to Jan. 23, 2009 (Total)                              |
| —                                             | —          | —            | --                       | ≤ 670,000                                                   |
| —                                             | —          | —            | --                       | 670,001 ~ 1,670,000                                         |
| —                                             | —          | —            | --                       | 1,670,001 ~ 3,340,000                                       |
| —                                             | —          | —            | --                       | 3,340,001 ~ 5,010,000                                       |
| —                                             | —          | —            | --                       | 5,010,001 ~ 6,680,000                                       |
| —                                             | —          | —            | --                       | 6,680,001 ~ 11,130,000                                      |
| —                                             | —          | —            | --                       | 11,130,001 ~ 16,700,000                                     |
| 108                                           | 108        | —            | --                       | 16,700,001 ~ 44,530,000                                     |
| —                                             | —          | —            | --                       | 44,530,001 ~ 111,320,000                                    |
| 279                                           | 279        | —            | --                       | > 111,320,000                                               |

Source : Financial Data Center, Ministry of Finance.

Explanation : 1. According to the actual levy date for calculation, non-nationals and non-natural persons are excluded.

2. 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.

表2-21. 遺產稅實徵概況－按被繼承人性別、  
課稅級距及地區別分 (2/2)

| 地區別 | 114年                   |            |              | 單位：件；新臺幣百萬元；倍數                      |            |              |
|-----|------------------------|------------|--------------|-------------------------------------|------------|--------------|
|     | 實徵件數                   |            |              | 實徵案件遺產總額                            |            |              |
|     | Number of Cases Levied |            |              | Gross Estate Amount of Levied Cases |            |              |
|     | 合計<br>Total            | 男性<br>Male | 女性<br>Female | 合計<br>Total                         | 男性<br>Male | 女性<br>Female |
| 合 計 | 13,378                 | 7,924      | 5,454        | 774,953                             | 526,529    | 248,424      |
| 新北市 | 2,111                  | 1,218      | 893          | 124,158                             | 87,459     | 36,699       |
| 臺北市 | 4,186                  | 2,136      | 2,050        | 288,000                             | 179,758    | 108,241      |
| 桃園市 | 1,132                  | 782        | 350          | 63,330                              | 47,800     | 15,530       |
| 臺中市 | 1,417                  | 875        | 542          | 79,168                              | 55,532     | 23,636       |
| 臺南市 | 885                    | 566        | 319          | 41,053                              | 28,880     | 12,172       |
| 高雄市 | 1,159                  | 690        | 469          | 65,876                              | 47,270     | 18,606       |
| 宜蘭縣 | 232                    | 161        | 71           | 11,593                              | 8,616      | 2,977        |
| 新竹縣 | 272                    | 181        | 91           | 14,294                              | 10,540     | 3,753        |
| 苗栗縣 | 177                    | 128        | 49           | 8,427                               | 6,706      | 1,721        |
| 彰化縣 | 419                    | 285        | 134          | 20,811                              | 13,065     | 7,746        |
| 南投縣 | 149                    | 104        | 45           | 5,649                               | 4,306      | 1,343        |
| 雲林縣 | 161                    | 116        | 45           | 6,646                               | 5,461      | 1,185        |
| 嘉義縣 | 106                    | 66         | 40           | 4,730                               | 3,364      | 1,366        |
| 屏東縣 | 206                    | 138        | 68           | 7,850                               | 5,713      | 2,137        |
| 臺東縣 | 49                     | 37         | 12           | 1,569                               | 1,171      | 398          |
| 花蓮縣 | 119                    | 68         | 51           | 3,839                               | 2,603      | 1,237        |
| 澎湖縣 | 22                     | 16         | 6            | 648                                 | 482        | 166          |
| 基隆市 | 127                    | 69         | 58           | 4,649                               | 2,900      | 1,749        |
| 新竹市 | 242                    | 162        | 80           | 12,246                              | 8,306      | 3,939        |
| 嘉義市 | 143                    | 79         | 64           | 7,225                               | 3,998      | 3,228        |
| 金門縣 | 64                     | 47         | 17           | 3,193                               | 2,598      | 595          |
| 連江縣 | —                      | —          | —            | —                                   | —          | —            |

Table 2-21. Estate Tax Filing — by Gender, Tax Brackets and  
Region of Ancestor (2/2)

| CY 2025                                       |            |              |                          | Unit : Case ; NT\$million ; Multiple |
|-----------------------------------------------|------------|--------------|--------------------------|--------------------------------------|
| 實徵案件遺產淨額<br>Net Estate Amount of Levied Cases |            |              |                          | Region                               |
| 合計<br>Total                                   | 男性<br>Male | 女性<br>Female | 男性 / 女性<br>Male / Female |                                      |
| 400,180                                       | 269,607    | 130,573      | 2.1                      | Total                                |
| 66,036                                        | 47,746     | 18,290       | 2.6                      | New Taipei City                      |
| 159,373                                       | 97,506     | 61,866       | 1.6                      | Taipei City                          |
| 30,570                                        | 23,008     | 7,562        | 3.0                      | Taoyuan City                         |
| 40,360                                        | 28,111     | 12,249       | 2.3                      | Taichung City                        |
| 18,320                                        | 12,682     | 5,638        | 2.2                      | Tainan City                          |
| 36,961                                        | 27,579     | 9,381        | 2.9                      | Kaohsiung City                       |
| 4,746                                         | 3,428      | 1,318        | 2.6                      | Yilan County                         |
| 6,375                                         | 4,538      | 1,836        | 2.5                      | Hsinchu County                       |
| 3,301                                         | 2,738      | 563          | 4.9                      | Miaoli County                        |
| 10,123                                        | 5,186      | 4,937        | 1.1                      | Changhua County                      |
| 1,909                                         | 1,399      | 510          | 2.7                      | Nantou County                        |
| 2,734                                         | 2,332      | 402          | 5.8                      | Yunlin County                        |
| 2,019                                         | 1,409      | 609          | 2.3                      | Chiayi County                        |
| 2,994                                         | 2,255      | 739          | 3.0                      | Pingtung County                      |
| 479                                           | 361        | 118          | 3.1                      | Taitung County                       |
| 1,367                                         | 1,047      | 320          | 3.3                      | Hualien County                       |
| 202                                           | 134        | 68           | 2.0                      | Penghu County                        |
| 2,029                                         | 1,320      | 709          | 1.9                      | Keelung City                         |
| 5,736                                         | 4,017      | 1,719        | 2.3                      | Hsinchu City                         |
| 3,640                                         | 2,106      | 1,534        | 1.4                      | Chiayi City                          |
| 906                                           | 702        | 203          | 3.5                      | Kinmen County                        |
| —                                             | —          | —            | --                       | Lienchiang County                    |