

# **The Compilation of Social Security Contributions**

Department of Statistics, Ministry of Finance

## **Abstract**

The social security contributions are compulsory payment to general government, highly similar with tax. With compilation of social security contributions, not only better comparability between countries is obtained, but also the actual tax burden of the public is revealed, which will benefit the discussion and formation of related policies. For both public and academic sectors, it is a highly valuable macroeconomic indicator.

Based on the obligation of compiling tax related statistics, and in accordance with the resolution of Central Government General Budget Proposal from the Finance Committee, Legislative Yuan, Ministry of Finance started the operation of compiling social security contributions in January 2019 and announced the results in June. This paper describes the definitions of social security contribution from major international organizations, the process of our country's compilation and explain the result of compilation.

Key words and phrases: social security contribution