

表3-9. 各國賦稅負擔率  
(含社會安全捐)

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	奧地利 Austria	比利時 Belgium	加拿大 Canada	丹麥 Denmark	法國 France	德國* Germany	希臘 Greece	義大利 Italy
1965	—	20.7	33.9	31.1	25.2	30.0	34.2	31.6	18.0	25.5
1970	—	21.1	33.9	33.8	30.3	38.4	34.2	31.5	20.2	25.7
1975	—	25.4	36.7	39.4	31.4	38.4	35.5	34.3	19.6	25.4
1980	—	26.2	39.0	41.2	30.4	43.0	40.2	36.4	21.8	29.7
1985	17.3	27.8	40.9	44.3	31.9	46.1	42.8	36.1	25.8	33.6
1990	22.6	28.0	39.7	41.9	35.3	46.5	42.0	34.8	26.4	37.6
1995	21.6	28.2	41.4	43.5	34.9	48.8	42.9	37.2	29.1	39.9
1996	21.2	28.8	42.8	43.9	35.1	49.2	44.2	36.5	36.2	41.6
1997	20.6	28.6	44.2	44.4	35.9	48.9	44.5	36.2	30.6	43.1
1998	20.7	29.4	44.1	45.0	35.9	49.3	44.3	36.5	32.3	41.4
1999	19.4	29.8	43.8	45.0	35.7	50.1	45.2	37.3	33.2	42.3
2000	17.9	30.4	43.0	44.7	34.9	49.4	44.4	37.5	34.3	42.0
2001	18.1	28.9	44.9	44.6	34.3	48.5	44.1	36.3	33.2	41.7
2002	17.1	29.8	43.6	44.7	32.8	47.9	43.5	35.6	33.9	41.1
2003	17.1	30.0	43.5	44.3	32.7	48.0	43.3	35.8	32.3	41.5
2004	17.4	30.3	43.0	44.4	32.5	49.0	43.6	35.0	31.5	40.8
2005	19.1	30.0	42.1	44.5	32.3	50.8	44.1	35.0	32.1	40.6
2006	19.2	29.6	41.5	44.1	32.6	49.6	44.4	35.7	31.6	42.1
2007	19.2	29.7	41.8	43.6	32.3	48.9	43.7	36.1	32.5	43.2
2008	20.0	27.1	42.8	44.0	31.6	47.8	43.5	36.5	32.1	43.0
2009	18.7	25.8	42.4	43.1	31.4	47.8	42.5	37.4	30.5	43.4
2010	18.5	25.6	42.2	43.5	30.6	47.4	42.9	36.2	31.7	43.0
2011	...	26.5	42.3	44.1	30.4	47.7	44.1	36.9	32.2	43.0
2012	...	...	43.2	45.3	30.7	48.0	45.3	37.6	33.8	44.4
2013	...	...	...	...	...	...	...	...	...	...

資料來源：1. 新加坡：'Economic Survey of Singapore 2013'。  
2. 其他各國資料錄自 OECD 'Revenue Statistics' (2013年版)。

說明：我國資料為占GDP (行政院主計總處103年5月發布之資料) 之比率。

附註：1. \*1990年以前僅為西德資料。  
2. \*\*新加坡資料未含社會安全捐。  
3. ※除我國與新加坡外，其餘國家2012年為暫定數。

Table 3-9. Total Tax Revenues as a percentage of GDP of Key Countries  
(Including Social Security Contributions)

Unit : %

冰 島	日 本	韓 國	荷 蘭	挪 威	新加坡**	西 班 牙	瑞 典	瑞 士	英 國	美 國
Iceland	Japan	Korea	Nether-lands	Norway	Singapore	Spain	Sweden	Switzerland	United Kingdom	United States
26.2	17.8	—	32.8	29.6	—	14.7	33.3	17.5	30.4	24.7
27.4	19.2	—	35.6	34.5	—	15.9	37.8	19.2	36.7	25.7
30.0	20.4	14.9	40.7	39.2	—	18.4	41.3	23.8	34.9	24.6
29.6	24.8	17.1	42.9	42.4	—	22.6	46.4	24.6	34.8	25.5
28.2	26.7	16.1	42.4	42.6	16.7	27.6	47.4	25.2	37.0	24.6
30.9	28.5	19.5	42.9	41.0	15.0	32.5	52.3	24.9	35.3	26.3
31.2	26.4	20.0	41.5	40.9	15.9	32.1	47.5	26.9	33.6	26.7
32.3	26.4	20.6	40.9	40.8	16.3	31.9	49.4	27.4	33.6	27.1
32.2	26.8	20.3	40.9	41.5	16.6	32.9	50.5	26.8	34.0	27.6
34.5	26.4	20.3	39.0	42.4	15.6	33.2	50.7	27.8	35.3	28.0
36.9	25.9	20.7	40.1	42.7	15.0	34.1	51.1	28.0	35.7	28.0
37.2	26.6	22.6	39.6	42.6	15.5	34.3	51.4	29.3	36.4	28.4
35.4	26.8	23.0	38.1	42.9	16.0	33.9	49.4	28.5	36.2	27.4
35.3	25.8	23.2	37.4	43.1	13.2	34.4	47.5	28.9	34.8	25.1
36.7	25.3	24.0	36.9	42.3	12.4	34.0	47.8	28.2	34.4	24.5
37.9	26.1	23.3	37.2	43.1	11.9	34.9	48.1	27.8	34.9	24.7
40.7	27.3	24.0	38.4	43.2	12.1	36.0	48.9	28.1	35.4	26.0
41.5	28.1	25.0	39.1	43.5	12.4	36.9	48.3	27.9	36.3	26.8
40.6	28.5	26.5	38.7	42.9	13.5	37.3	47.4	27.7	35.7	26.9
36.7	28.5	26.5	39.2	42.1	13.9	33.1	46.4	28.1	35.8	25.4
33.9	27.0	25.5	38.2	42.0	12.8	30.9	46.6	28.7	34.2	23.3
35.2	27.6	25.1	39.0	42.6	12.8	32.5	45.4	28.1	34.9	23.8
36.0	28.6	25.9	38.6	42.5	13.5	32.2	44.2	28.6	35.8	24.0
37.2	...	26.8	...	42.2	13.7	32.9	44.3	28.2	35.3	24.4
...	...	...	...	...	13.8	...	...	...	...	...

Source : 1.The data of Singapore is derived from 'Economic Survey of Singapore 2013' .  
2.Other Countries are derived from 'Revenue Statistics of OECD' (2013 Edition).

Explanation : The data of R.O.C is Percentage of GDP (data from DGBAS May, 2014).

Note : 1.\*Prior to 1991, data for Germany referred only to the data of the Federal Republic of Germany (West Germany).

2.\*\*The data of Singapore exclude Social Security Surtax.

3.※The data of the year 2012 are provisional figures for all countries, with exception of those for R.O.C and Singapore.



Table 3-9. Total Tax Revenues as a percentage of GDP  
of Key Countries (Cont.1 End)  
(Excluding Social Security Contributions)

Unit : %

冰 島	日 本	韓 國	荷 蘭	挪 威	新加坡**	西 班 牙	瑞 典	瑞 士	英 國	美 國
Iceland	Japan	Korea	Nether-lands	Norway	Singapore	Spain	Sweden	Switzerland	United Kingdom	United States
24.1	13.9	—	22.7	26.1	—	10.5	29.2	14.9	25.7	21.4
25.1	14.9	—	23.1	29.0	—	10.0	32.2	16.1	31.6	21.6
29.2	14.5	14.8	25.1	29.5	—	9.7	33.2	18.6	28.8	19.6
29.0	17.5	16.9	26.6	33.5	—	11.6	33.0	18.8	29.0	19.9
27.5	18.6	15.8	23.7	33.8	16.7	16.3	35.6	19.5	30.4	18.4
30.0	21.0	17.5	26.9	30.2	15.0	21.0	38.0	19.0	29.3	19.7
28.7	17.6	17.6	24.1	31.3	15.9	20.5	34.4	19.6	27.7	20.1
29.5	17.5	17.9	24.7	31.5	16.3	20.4	35.2	20.1	27.7	20.6
29.4	17.6	17.4	24.1	32.2	16.6	21.4	36.3	19.6	28.0	21.0
31.8	17.1	17.0	24.1	32.5	15.6	21.5	36.8	20.8	29.3	21.4
34.1	16.6	17.2	24.5	32.7	15.0	22.3	38.9	20.8	29.6	21.4
34.4	17.3	18.8	24.2	33.7	15.5	22.4	37.9	22.1	30.2	21.8
32.6	17.0	18.8	24.4	33.6	16.0	21.9	35.3	21.2	30.0	20.7
32.5	15.9	18.8	24.1	33.2	13.2	22.4	33.7	21.4	28.9	18.5
33.6	15.5	19.3	23.4	32.6	12.4	22.0	34.4	21.0	28.1	18.0
34.9	16.2	18.4	23.5	33.7	11.9	22.8	34.9	21.0	28.3	18.3
37.5	17.2	18.9	25.4	34.4	12.1	24.0	35.8	21.3	28.8	19.7
38.2	17.8	19.7	25.1	34.8	12.4	24.9	36.0	21.3	29.6	20.5
37.6	18.1	21.0	25.3	34.0	13.5	25.2	35.0	21.2	29.1	20.6
33.9	17.4	20.7	24.7	33.3	13.9	21.0	34.9	21.6	29.0	19.1
30.8	15.9	19.7	24.4	32.1	12.8	18.8	35.2	21.9	27.4	17.0
31.0	16.3	19.3	24.8	33.1	12.8	20.3	34.1	21.4	28.2	17.6
31.9	16.8	19.8	23.7	33.0	13.5	20.1	34.1	21.6	29.1	18.5
33.3	...	20.2	...	32.6	13.7	21.1	34.0	21.1	28.5	18.9
...	...	...	...	...	13.8	...	...	...	...	...