表3-15. 遺產稅稅源 (1/2)

(1)遺產稅稅源

單位：人；件；新臺幣千元

年別及地區別 CY & Region		死亡人數 No. of Persons Death	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
				徵稅 Taxation	免稅 Exemption
100年 2011		152,915	116,049	3,527	111,920
101年 2012		154,251	123,421	3,847	118,538
102年 2013		155,908	125,058	4,548	119,681
103年 2014		163,929	132,888	5,153	126,387
104年 2015		163,858	135,335	5,816	128,664
105年 2016		172,405	141,200	6,501	133,415
106年 2017		171,242	146,763	6,984	138,584
107年 2018		172,784	154,647	7,618	146,373
新北市	New Taipei City	23,929	21,086	1,138	19,890
臺北市	Taipei City	17,902	19,291	2,362	16,618
桃園市	Taoyuan City	12,838	11,976	658	11,355
臺中市	Taichung City	17,090	14,840	897	13,837
臺南市	Tainan City	15,195	14,452	452	13,815
高雄市	Kaohsiung City	21,496	17,076	640	16,429
宜蘭縣	Yilan County	3,903	3,443	145	3,258
新竹縣	Hsinchu County	3,727	3,647	123	3,569
苗栗縣	Miaoli County	4,995	4,399	117	4,329
彰化縣	Changhua County	10,511	8,662	273	8,442
南投縣	Nantou County	4,838	3,914	96	3,812
雲林縣	Yunlin County	7,264	5,648	104	5,593
嘉義縣	Chiayi County	5,537	5,048	59	4,844
屏東縣	Pingtung County	8,245	7,478	133	7,380
臺東縣	Taitung County	2,305	2,070	20	2,026
花蓮縣	Hualien County	3,516	3,147	54	3,076
澎湖縣	Penghu County	909	914	18	900
基隆市	Keelung City	3,031	2,683	60	2,626
新竹市	Hsinchu City	2,642	2,419	153	2,259
嘉義市	Chiayi City	2,102	1,694	85	1,577
金門縣	Kinmen County	745	693	31	670
連江縣	Lienchiang County	64	67	-	68

資料來源： 財政部所屬各區國稅局；內政部戶政司(取自100年1月發布之死亡登記數)。

說　　明： 1.本表資料係以最新一次核定案件為準，同一案件若因補報或更正等原因，於同年度或跨年度有2次以上重新核定者皆不重複計入，資料追溯修正至95年。

2.本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-15. Sources of Estate Tax (1/2)

(1) Sources of Estate Tax

Unit：Person；Case；NT$ 1,000

核定徵免案件 Cases Verified for Taxation and Exemption		核定徵稅案件 Cases Verified for Taxation		
核定案件遺產總額 Gross Inheritance Amount of Verified Cases	捐贈財團法人不計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額 Gross Amount of Taxable Estate	法定扣除額及免稅額 Deduction or Allowance	應課稅遺產淨額 Net Amount of Taxable Estate
569,543,757	6,745,437	237,200,660	143,745,597	93,455,063
576,603,929	8,419,763	225,869,792	143,610,360	82,259,432
611,090,257	512,635	248,507,336	147,515,452	100,991,884
673,075,771	2,745,398	265,988,092	154,349,071	111,639,021
755,509,434	222,623	323,012,496	174,247,423	148,765,073
919,688,799	411,589	450,146,560	202,695,139	247,451,421
934,661,094	297,863	447,955,835	239,391,095	208,564,740
966,080,183	2,704,954	461,146,397	225,134,852	236,011,545
157,049,152	33,152	89,191,921	38,777,244	50,414,677
223,397,020	2,619,227	154,436,268	67,455,021	86,981,247
75,945,280	500	35,270,148	20,181,498	15,088,650
104,234,277	3,710	52,606,252	26,374,057	26,232,195
75,067,138	-	30,793,476	14,929,412	15,864,064
87,821,386	420	36,777,097	18,372,631	18,404,466
21,290,275	3,945	7,342,890	5,064,206	2,278,684
18,710,558	-	5,888,449	3,160,859	2,727,590
20,848,901	-	4,150,600	2,953,499	1,197,101
43,142,028	34,000	10,454,057	6,570,049	3,884,008
16,502,674	-	3,425,987	2,136,886	1,289,101
24,528,853	-	4,079,476	2,693,702	1,385,774
16,584,802	-	2,656,724	1,892,649	764,075
22,590,753	-	4,478,253	2,887,764	1,590,489
4,716,418	-	689,762	369,923	319,839
9,986,587	-	2,252,628	1,604,260	648,368
2,887,843	-	427,382	342,103	85,279
8,618,833	10,000	3,338,940	1,697,535	1,641,405
16,747,360	-	7,653,260	4,524,314	3,128,946
9,167,914	-	3,893,632	2,298,338	1,595,294
6,104,277	-	1,339,195	848,902	490,293
137,854	-	-	-	-

Source：National Taxation Bureaus of the Ministry of Finance; Dept. of Household Registration Affairs, Ministry of Interior.

Explanation：1.The data in this table, which commences from 2006, concerns the cases verified since that year and after. Cases verified twice due to correction and supplementary declaration whether occurring in the same or different years are no longer counted.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-15. 遺產稅稅源 (2/2)

(2)按課稅級距別分

107年

單位：件；新臺幣千元

適用年度 課稅級距別 稅率		實徵件數 Number of Cases Levied	實徵案件遺產總額 Gross Estate Amount of Levied Cases
總　計		9,100	530,747,482
106年5月12日起(合計)		7,071	275,315,566
50,000,000(元)以下	10%	6,549	199,752,890
50,000,001～100,000,000	15%	390	35,584,522
超過100,000,000	20%	132	39,978,153
98年1月23日至106年5月11日(單一稅率)	10%	2,011	253,241,291
98年1月22日以前（合計）		18	2,190,625
670,000(元)以下	2%	-	-
670,001～1,670,000	4%	-	-
1,670,001～3,340,000	7%	-	-
3,340,001～5,010,000	11%	-	-
5,010,001～6,680,000	15%	1	14,683
6,680,001～11,130,000	20%	-	-
11,130,001～16,700,000	26%	4	139,841
16,700,001～44,530,000	33%	7	413,279
44,530,001～111,320,000	41%	4	545,849
超過111,320,000	50%	2	1,076,973

Table 3-15. Sources of Estate Tax (2/2)

(2) by Tax Brackets

CY 2018

Unit：Case；NT$ 1,000

實徵案件遺產淨額 Net Estate Amount of Levied Cases	遺產稅實徵淨額 Net Estate Tax Revenues	Applying Period Tax Brackets Rate
278,551,522	21,378,098	Grand Total
116,617,522	13,031,609	Since May,12,2017(Total)
63,776,275	6,088,437	50,000,000 or under (NT$) 10%
23,832,883	2,468,093	50,000,001～100,000,000 15%
29,008,365	4,475,079	over 100,000,000 20%
160,639,915	8,281,601	Between Jan.,23,2009 and May,11,2017 (Single tax rate) 10%
1,294,086	64,888	Prior to Jan.,23,2009 (Total)
-	-	670,000 or under (NT$) 2%
-	-	670,001～1,670,000 4%
-	-	1,670,001～3,340,000 7%
-	-	3,340,001～5,010,000 11%
5,784	15	5,010,001～6,680,000 15%
-	-	6,680,001～11,130,000 20%
52,066	143	11,130,001～16,700,000 26%
194,797	25,326	16,700,001～44,530,000 33%
350,289	16,631	44,530,001～111,320,000 41%
691,150	22,773	over 111,320,000 50%