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	—	20.5	33.9	31.1	25.7	30.0	34.1	31.6	17.8	25.5
1970	—	20.9	33.8	33.9	30.9	38.4	34.1	31.5	20.0	25.7
1975	—	25.2	36.6	39.5	32.0	38.4	35.4	34.3	19.4	25.4
1980	—	26.0	38.9	41.3	31.0	43.0	40.1	36.4	21.6	29.7
1985	17.3	27.6	40.8	44.3	32.5	46.1	42.8	36.1	25.5	33.6
1990	22.6	27.7	39.7	42.0	35.9	46.5	42.0	34.8	26.2	37.8
1995	21.6	28.0	41.4	43.5	35.6	48.8	42.9	37.2	28.9	40.1
1996	21.2	28.7	42.9	43.9	35.9	49.2	44.1	36.5	35.9	41.8
1997	20.6	28.5	44.4	44.4	36.7	48.9	44.4	36.2	30.3	43.3
1998	20.7	29.3	44.4	45.1	36.7	49.3	44.2	36.4	32.0	41.7
1999	19.4	29.7	44.0	45.0	36.4	50.1	45.1	37.1	32.9	42.5
2000	17.9	30.3	43.2	44.7	35.6	49.4	44.4	37.2	34.0	42.2
2001	18.1	28.7	45.3	44.7	34.8	48.5	44.0	36.1	32.9	41.9
2002	17.1	29.6	44.0	44.8	33.7	47.9	43.4	35.4	33.6	41.3
2003	17.1	29.8	43.8	44.3	33.7	48.0	43.2	35.5	32.0	41.7
2004	17.4	30.1	43.4	44.5	33.6	49.0	43.5	34.8	31.1	41.0
2005	19.1	29.8	42.4	44.6	33.4	50.8	43.9	34.8	31.8	40.8
2006	19.2	29.3	41.9	44.3	33.3	49.6	44.0	35.4	31.7	42.3
2007	19.2	29.5	42.1	43.8	33.0	49.0	43.5	36.0	32.3	43.4
2008	20.0	27.1	42.7	44.2	32.3	48.2	43.2	37.0	32.6	43.3
2009 ※	18.8	...	42.8	43.2	31.1	48.2	41.9	37.0	29.4	43.5
2010	...	...	...	...	...	...	...	...	...	...

資料來源：1.新加坡：‘Economic Survey of Singapore First Quarter 2011’。
2.其他各國資料錄自 OECD‘Revenue Statistics’（2010年版）。

說　　明：我國資料為占GDP（行政院主計處100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2009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 Iceland	日本 Japan	南韓 Korea	荷蘭 Nether-lands	挪威 Norway	新加坡** Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzerland	英國 United Kingdom	美國 United States
26.2	18.2	—	32.8	29.6	—	14.7	33.4	17.5	30.4	24.7
27.4	19.6	—	35.6	34.5	—	15.9	37.9	19.3	36.7	27.0
30.0	20.8	14.9	40.7	39.2	—	18.4	41.3	23.9	34.9	25.6
29.6	25.1	17.1	42.9	42.4	—	22.6	46.5	24.7	34.8	26.4
28.2	27.1	16.1	42.4	42.6	16.7	27.6	47.4	25.5	37.0	25.6
30.9	29.0	19.5	42.9	41.0	15.0	32.5	52.2	25.8	35.5	27.4
31.2	26.8	20.0	41.5	40.9	15.9	32.1	47.5	27.7	34.0	27.8
32.3	26.8	20.6	40.9	40.8	16.8	31.9	49.4	28.1	33.8	28.2
32.2	27.2	20.3	40.9	41.5	17.2	32.9	50.5	27.6	34.3	28.7
34.5	26.8	20.3	39.0	42.4	16.1	33.2	50.7	28.5	35.5	29.1
36.9	26.3	20.7	40.1	42.7	15.4	34.1	51.1	28.7	35.7	29.1
37.2	27.0	22.6	39.6	42.6	15.5	34.2	51.4	30.0	36.4	29.5
35.4	27.3	23.0	38.1	42.9	16.4	33.8	49.4	29.5	36.2	28.4
35.3	26.2	23.2	37.4	43.1	13.2	34.2	47.5	29.9	34.6	26.0
36.7	25.7	24.0	36.9	42.3	12.4	34.2	47.8	29.2	34.3	25.5
38.0	26.3	23.3	37.2	43.3	12.2	34.6	48.1	28.8	34.8	25.7
40.6	27.4	24.0	38.4	43.5	12.1	35.7	48.9	29.2	35.7	27.1
41.5	28.0	25.0	39.1	44.0	12.5	36.6	48.3	29.3	36.5	27.9
40.6	28.3	26.5	38.7	43.8	13.5	37.3	47.4	28.9	36.2	27.9
36.8	28.1	26.5	39.1	42.6	14.0	33.3	46.3	29.1	35.7	26.1
34.1	...	25.6	...	41.0	13.2	30.7	46.4	30.3	34.3	24.0
...	...	...	...	...	13.4	...	...	...	...	...

Source：1.The data of Singapore is derived from ‘Economic Survey of Singapore First Quarter 2011’
2.Other Countries are derived from ‘Revenue Statistics of OECD’ (2010 Edition).

Explanation：The data of R.O.C is Percentage of GDP (data from DGBAS May., 2011).

Note：1.*Prior to 1991, data for Germany refered 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 2009 are provisional figures for all countries, with exception of those for R.O.C and Singapore.

表3-9. 各 國 賦 稅 負 擔 率（續1完）

（不含社會安全捐）

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	14.1	20.5	25.4	21.3	24.3	28.8	22.4	23.1	12.2	16.8
1970	17.2	21.5	25.2	24.1	27.9	37.1	21.7	22.0	14.0	16.0
1975	17.3	25.2	26.5	27.6	28.8	38.2	21.0	22.6	13.7	13.7
1980	19.2	26.7	26.8	29.4	27.7	42.5	23.0	23.9	14.5	18.4
1985	16.0	27.6	27.8	30.3	28.1	44.8	24.3	22.9	16.4	22.0
1990	20.0	27.7	26.6	28.0	31.5	45.6	23.5	21.8	18.3	25.4
1995	17.7	28.0	26.5	29.2	30.6	47.7	24.5	22.7	19.5	27.5
1996	15.8	29.4	27.6	29.7	30.9	48.1	25.6	21.8	28.7	27.6
1997	15.5	29.2	28.9	30.4	31.8	47.9	26.3	21.3	22.6	28.7
1998	15.6	30.0	29.0	31.0	31.6	48.3	28.2	21.7	23.8	29.5
1999	14.3	30.5	28.7	30.9	31.5	48.5	29.0	22.5	24.9	30.4
2000	12.8	30.3	28.5	30.9	30.8	47.6	28.4	22.7	23.6	30.2
2001	12.7	29.6	29.9	30.7	29.8	46.7	28.0	21.8	24.6	30.0
2002	11.8	30.5	29.1	30.6	28.6	46.7	27.3	21.2	24.6	29.2
2003	11.7	30.7	28.4	30.3	28.3	46.5	26.8	21.1	23.3	29.4
2004	12.2	31.1	28.3	30.8	28.6	48.1	27.3	20.7	17.4	28.6
2005	13.4	29.8	27.8	30.9	28.4	49.7	27.7	20.9	20.5	28.3
2006	13.1	29.3	27.4	30.8	28.4	48.6	27.7	21.8	20.5	29.8
2007	13.4	29.5	27.9	30.2	28.2	48.0	27.4	22.8	20.6	30.4
2008	13.9	27.1	28.4	30.2	27.6	47.2	27.1	23.1	20.3	29.8
2009	12.3	...	...	...	...	...	...	...	...	...
2010	11.9	...	...	...	...	...	...	...	...	...

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

(Excluding Social Security Contributions)

Unit：%

冰島 Iceland	日本 Japan	南韓 Korea	荷蘭 Nether-lands	挪威 Norway	新加坡** Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzerland	英國 United Kingdom	美國 United States
24.1	14.2	—	22.7	26.1	—	10.5	29.3	14.9	25.7	21.4
25.1	15.2	—	23.1	29.0	—	10.0	32.2	16.2	31.6	22.7
29.2	14.8	14.8	25.1	29.5	—	9.7	33.3	18.6	28.8	20.3
29.0	18.0	16.4	26.6	33.5	—	11.6	33.0	18.9	29.0	20.6
27.5	18.9	15.8	23.7	33.8	16.7	16.3	35.6	19.7	30.4	19.1
30.0	21.3	17.5	26.9	30.2	15.0	21.0	38.0	19.7	29.5	20.5
28.7	17.8	17.6	24.1	31.3	15.9	20.5	34.4	20.2	28.0	20.9
29.5	17.8	18.4	24.0	31.6	16.8	20.4	35.7	20.8	28.6	21.5
29.4	18.0	18.0	23.7	32.4	17.2	21.4	36.9	20.5	28.9	21.9
32.8	17.4	17.5	23.7	32.8	16.1	21.5	37.5	21.7	30.1	22.4
35.3	17.0	17.8	24.4	32.9	15.4	22.3	39.6	21.7	30.4	22.5
34.4	17.5	18.8	24.2	33.7	15.5	22.2	37.9	22.7	30.2	22.6
33.6	17.4	19.7	24.4	34.0	16.4	21.7	36.2	22.4	30.7	21.9
33.4	16.2	19.8	24.2	33.7	13.2	22.1	34.7	22.4	29.4	19.6
34.5	15.8	20.4	23.5	33.1	12.4	22.2	35.6	21.9	28.9	18.9
35.1	16.4	19.5	23.6	33.9	12.2	22.6	36.2	22.0	28.9	19.2
37.5	17.3	18.9	25.4	34.6	12.1	23.7	35.8	22.2	29.0	20.5
38.2	17.7	19.7	25.1	35.2	12.5	24.6	36.0	22.5	29.8	21.3
37.6	18.0	21.0	25.3	34.7	13.5	25.2	35.0	22.2	29.5	21.4
34.0	17.3	20.7	24.6	33.7	14.0	21.1	34.8	22.4	28.9	19.5
...	...	...	...	...	13.2	...	...	...	...	...
...	...	...	...	...	13.4	...	...	...	...	...