

4

재정포럼

Monthly Public Finance Forum

2000

가

2

OECD 가

OECD 가

2000

재정포럼

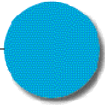
• 2001년 4월 15일 발행 • 제58호 • 1996년 5월 31일 등록 • 라7859 • 발행처 한국조세연구원 • 139-774 서울특별시 송파구 가림동 79-6 • 전화(02)2186-2131~2 • 월간

2001년 4월호 (동권 제58호)

한국조세연구원

C . O . N . T . E . N . T . S

	2	/	
	6	/ 朴寄白	
	21	2000 가	/ 全瑛俊
	40	/ 金正勳	
	62	2 .	/ 成明宰
	67	/ 朴寄白 · 李明憲	
OECD 가	70	OECD 가 / 鄭在皓	
	80	/	
	82	가 / 金正絃	
	84	/ 李濬	
	88		
	90	2000	
	93	2001 1	
	97	2000	
	100	2000 .	
	107		
	116	가	



가 .

(Shumpeterian deficit)

가 . 19

가

, 20

/

가

가

11 9,300

120

가

가

65 6

가

가

가 3

가

(GDP) 23.1%

(OECD)

가 가GDP 70%

GDP 140% 642

가

가

가

가 가


가 가

가

가

19



- 
- 
1. 朴 寄 白
 2. 2000 全 瑛 俊
 3. 金 正 勳

가

(1)



朴 寄 白 (kbpark@kipf.re.kr)

가

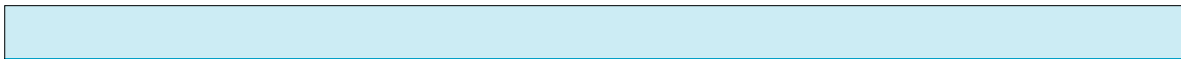
1966 10.9%
 가 1970 14.3%, 1980
 17.8%, 1990 18.6%, 1999 19.5%가
 1990 14 16% 2000
 17%

가

, , 가 ,
 가 , 가 ,
 가 ,
 , 가 ,

*

, , (,) .
 . GDP
 가 GDP



가 가 .

OECD 가

1.

가.

가

가 가 가) 가

가 가 가

가 가

가 (cap)가

0

가

가 (가

가 , 가 ,)

100 , 30%, 40

1) 'austerity surcharge', 'solidarity surcharge' 가 .

< 1> (1, 1998)

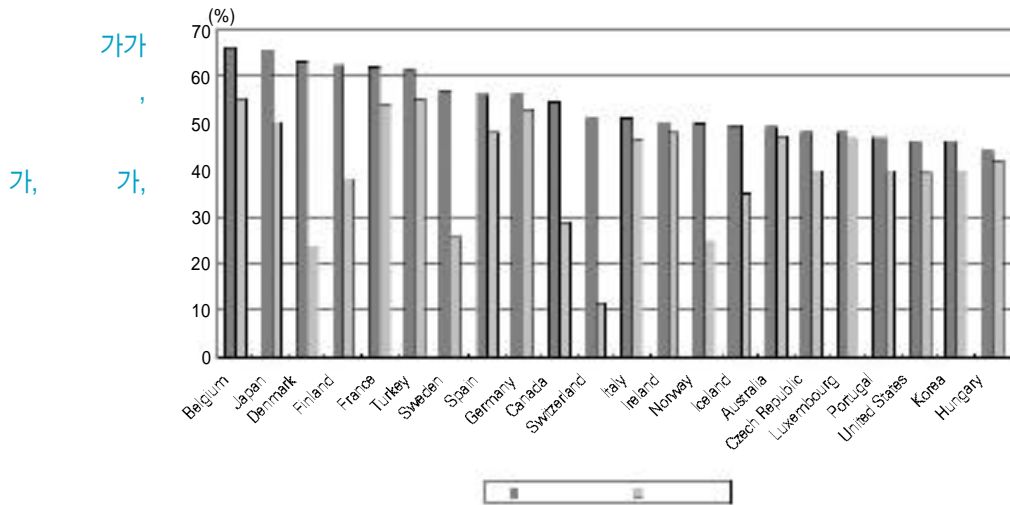
		1				
가	PE/ZR	0.15	20	4	47	1.4
	TC	0.03	10	5	50	2.3
	PE/ZR	0.19	25.75	7	56.65	2.2
	TC	0.03	17.51	4	31.3	1.8
	PE/ZR	0.23	15	5	40	5.9
	PE/ZR	0.12	8	3	29	1.1
	PE/ZR	0.33	6	6	38	2.2
	PE/ZR	0.20	10.5	6	54	2.2
	PE/ZR	0.21		4	53	2.1
	PE/ZR	0.03	5	4	40	2.5
	TC	0.09	20	6	42	2.0
	TC	0.18	29.31	2	34.31	1.8
	PE/ZR	0.20	26	2	48	0.7
	TC	0.02	19	5	46	3.5
	PE/ZR	0.09	10	5	50	7
	PE/ZR	0.07	10	4	40*	5.5
	PE/ZR	0.25	*	7	46	2.4
	TC	0.08	3	8	35	7.5
	PE/ZR	0.14	8.85	3	60	1.9
		0.00	15	3	33	1
	PE/ZR	0.13	18.8	3	32.5	1.1
	TC	0.03	19	3	40	4.7
	TC	0.03	15	4	40	4.5
	PE/ZR	0.21	17	8	47.6	4.6
	PE/ZR	1.10	25	1	25	1.1
	PE/ZR	0.20	0.77	10	11.5	10.4
	PE/ZR	0.13	25	7	55	28.5
	PE/ZR	0.24	20	3	40	1.8
PE/ZR	0.24	15	5	39.6	9.7	

가 .

: 1. PE/ZR(,), TC().
 2. * (61%
 46% , 40%).
 : OECD, Tax Burdens : Alternative Measures 2000.

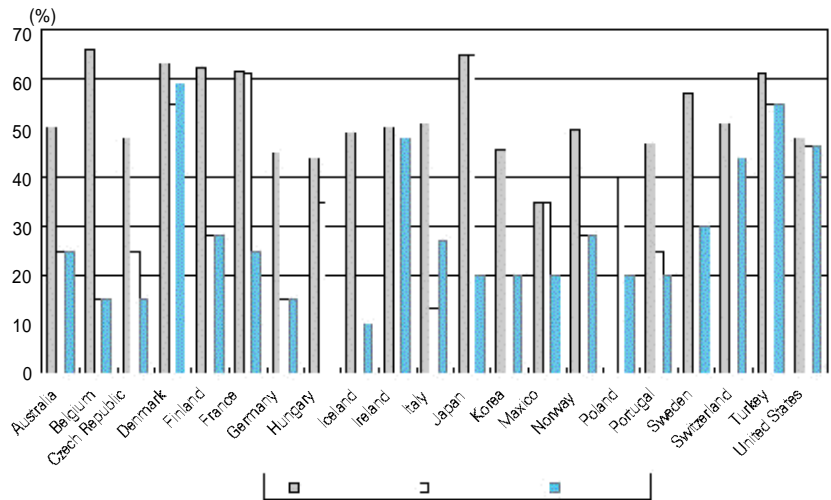
(1)

가 [1] 가 (, 1998)



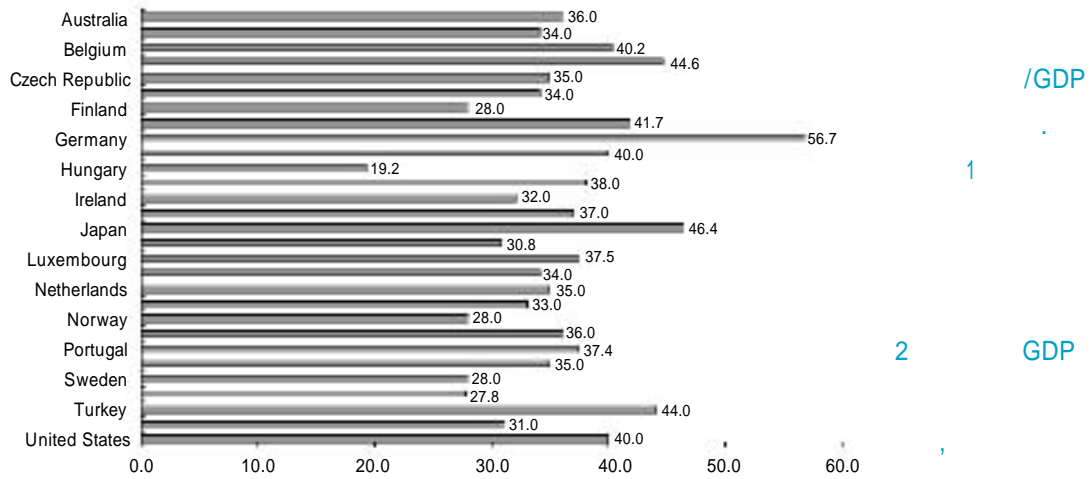
: OECD, Tax Burdens : Alternative Measures, 2000.

[2] (, 1998)



: OECD, Tax Burdens : Alternative Measures, 2000.

[3] (1998)



: OECD, Tax Burdens : Alternative Measures 2000.

가 19.2% 56.7%
30.8% OECD

2.

가.

GDP
GDP

GDP

가

4)

4)

가 가

/GDP

< 2> OECD 가

OECD

(: %)

	1965	1970	1975	1980	1985	1990	1993	1994	1995	1996
	24.5	28.2	29.8	28.7	28.7	30.8	29.7	29.9	30.1	30.8
	(25.9)	(31.2)	(33.1)	(32.0)	(33.1)	(36.0)	(35.6)	(35.9)	(36.0)	(36.8)
	21.1	23.0	21.3	21.0	19.5	19.8	20.1	20.5	20.9	21.5
	(24.3)	(27.4)	(26.7)	(26.9)	(26.0)	(26.7)	(27.0)	(27.5)	(27.9)	(28.5)
	23.2	24.2	27.6	28.4	30.0	30.6	28.5	29.6	30.4	31.1
	(23.2)	(24.2)	(27.6)	(28.4)	(30.0)	(30.6)	(28.5)	(29.6)	(30.4)	(31.1)
	14.3	15.3	14.9	18.0	19.3	22.2	19.3	18.1	18.1	18.1
	(18.3)	(19.7)	(20.9)	(25.4)	(27.6)	(31.3)	(29.1)	(27.8)	(28.5)	(28.4)
	-	-	15.1	17.3	16.5	18.0	18.9	19.8	20.5	21.1
	-	-	(15.2)	(17.5)	(16.8)	(19.0)	(20.7)	(21.5)	(22.3)	(23.2)
	22.7	22.3	21.9	23.9	25.2	24.4	24.3	24.9	25.2	26.0
	(34.5)	(35.1)	(36.9)	(41.7)	(44.5)	(43.7)	(43.9)	(44.1)	(44.5)	(45.7)
	23.1	22.9	23.8	25.1	24.2	22.9	23.9	23.8	23.7	22.6
	(31.6)	(32.9)	(36.0)	(38.2)	(38.1)	(36.7)	(39.0)	(39.2)	(39.2)	(38.1)
	16.8	16.3	14.2	18.8	22.6	26.3	30.0	28.7	28.2	28.5
	(25.5)	(26.1)	(26.2)	(30.4)	(34.5)	(39.2)	(43.8)	(41.7)	(41.3)	(43.2)
	30.8	33.8	34.9	34.8	37.5	40.5	36.4	37.0	35.1	36.5
	(35.0)	(39.8)	(43.4)	(48.8)	(50.0)	(55.6)	(50.1)	(50.8)	(49.5)	(52.0)
	25.7	31.8	29.2	29.3	30.8	30.3	27.5	28.3	29.3	29.8
	(30.4)	(37.0)	(35.4)	(35.1)	(37.5)	(36.5)	(33.5)	(34.5)	(35.6)	(36.0)
OECD	21.2	23.4	24.3	25.3	26.2	27.5	27.4	27.7	27.6	27.9
	(26.0)	(29.5)	(31.3)	(33.0)	(34.8)	(36.1)	(37.3)	(37.5)	(37.3)	(37.7)

가

: ()

: OECD, Revenue Statistics

1.

가.

. 가

(1)

(wealth)

()

가 , 가 가

5). OECD

< 3>

< 3>

: $PIT^{100} / (W + PEI + OSPUE)^1$

- PIT^{100} , (profit),

- W ()

- PEI 가 가

- OSPUE

: CIT^{200} / OS^C

- CIT^{200}

- OS^C (Operating Surplus)

$OS^C = ABY^C$ (가 , ,)

: $[t(W) + SSC^{2000} + PAY^{2000}] / (W + SSCP^{2000})$

- t

- SSC^{2000}

- $SSCF^{2000}$

- PAY^{2000} (payroll tax)

: $[t(PEI + OSPUE) + CIT^{200} + TIMP^{4100} + TFT^{4100}] / OS$

- t

- $TIMP^{4100}$ (recurrent)

- TFT^{4100}

5)

가 가가

: 1) OECD Code

Project Analysis

가 . 가 , . 가 .

가 . 가 .

GDP가 , 가

가 , 가 .

가 .

OECD , ,

52%, 30 33%, 가 16 17% .

가 , .

OECD G7 EU , .

< 4> 가 .

1991 1997 49% OECD .

16 17% .

. 1991 1997 7.7% OECD

33.4%

가 .

(1)

< 4> OECD 가

	()								
	1980 85	1986 90	1991 97	1980 85	1986 90	1991 97	1980 85	1986 90	1991 97
	50.6	48.8	51.0	21.6	22.1	22.6	6.3	5.9	6.1
	108.7	98.8	83.6	20.1	23.1	24.0	6.4	6.2	6.7
	47.6	39.4	36.4	33.1	34.8	35.9	14.8	14.6	15.8
	53.3	41.5	41.4	35.4	38.5	40.2	18.8	19.0	18.0
	36.0	38.9	49.6	28.6	32.3	36.3	12.2	14.6	16.0
	95.5	90.2	68.6	24.3	22.3	21.0	16.0	16.4	16.9
	53.9	62.4	87.7	22.5	26.3	28.7	16.4	14.9	13.1
	66.2	59.3	56.2	21.4	23.7	22.6	14.0	13.5	11.9
	35.4	34.2	34.4	37.0	37.8	41.8	20.9	21.4	20.0
	52.4	44.5	47.0	38.5	40.1	39.7	16.7	17.5	18.7
			63.7			36.4			22.7
		90.1	67.7		40.2	42.8	25.8	27.9	25.7
	35.6	46.4	56.5	33.0	37.5	44.5	22.4	24.7	22.7
		38.9	39.4		20.7	24.3	15.7	18.3	18.6
						39.6			25.7
							29.5	26.5	23.6
	57.4	30.0	27.6	21.2	24.9	25.1	22.3	23.7	22.8
	19.9	25.7	49.0	3.5	5.0	7.7	17.2	17.1	16.0
							14.3	15.9	20.9
							15.0	13.9	12.6
	39.2	38.8	40.7	41.1	42.0	41.0	16.1	18.3	18.7
		55.4	50.1		25.7	24.2	11.9	17.9	19.8
	49.7	56.3	38.1	33.8	34.7	35.5	27.6	27.4	26.9
						42.9			19.8
		18.2	22.2		20.0	22.7	16.7	21.4	20.5
	24.0	31.4	31.9	24.2	27.7	30.4	8.5	14.1	13.7
	56.6	80.2	63.5	46.8	51.0	48.5	17.7	20.4	18.7
	49.2	71.8	75.6	27.2	28.1	30.2	8.5	8.9	8.4
							6.0	8.0	11.2
OECD	51.7	52.2	52.2	30.0	32.2	33.4	16.1	17.2	17.1
G7	63.6	60.0	59.8	26.5	28.5	29.8	13.0	13.1	13.2
EU	48.4	46.9	45.3	33.0	35.3	36.8	16.6	18.6	18.7
OECD	21.9	21.2	17.7	8.1	8.3	8.6	6.2	6.0	5.5
EU	18.9	19.7	13.2	7.9	8.2	8.3	3.8	3.4	2.6

: OECD, " Average Effective Tax Rates on Capital, Labour and Consumption, 2000.

2. (METR)

가.

7.7%

OECD

33.4%

가 , (, ,), (, ,)
) (Rg - Rn) / Rg
, Rg (가)
, Rn .

가 . 가 , 가
가 . 가 , 가
가 , 가,

(arbitrage condition) , 가,
(parameter) , 가 , 가 .

3.

가.

, 가 , 가
가 , 가 .

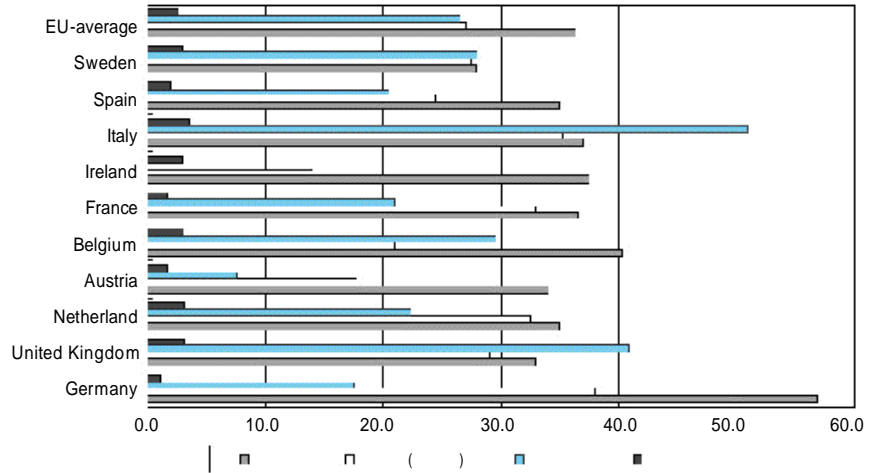
(1)

56.7%

1.1%

38.5%

[4] (, 1995)



: OECD, Tax Burdens : Alternative Measures 2000.

35.0%

32.8%

가

가 . EU 가

36.5%

2.9%

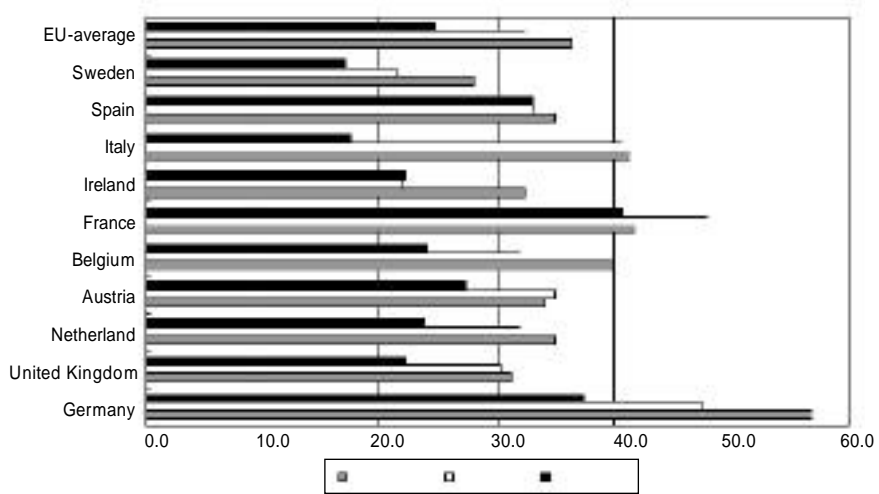
36.4%

24.3%

가 12.1%

[5] (, 1995)

가
가 .



: OECD, Tax Burdens : Alternative Measures 2000.

가

가

가

₩

(1)

- , 1994. 4.
- , 2000. 12.
- , 1993. 9.
- , 1997. 3.
- , 1996, pp. 63 95.
- Bradford, D.B. and C. Stuart, " Issues in the Measurement and Interpretation of Effective Tax Rates, National Tax Journal Vol. 39, September 1986, pp. 307 316.
- Fullerton, D., " Which Effective Tax Rate?, National Tax Journal Vol. 37, March 1984, pp. 23 41.
- Mckee, M.J., J.J.C. Visser and P.G. Saunders, " Marginal tax rates on the use of labour and capital in OECD countries, "OECD Economic Studies, No. 7, Autumn 1986, pp. 45 152.
- Mendoza, E. G., A. Razin and L.L. Tesar, " Effective tax rates in macroeconomics: cross-country estimates of tax rates on factor incomes and consumption, " NBER Working Paper, No. 4864, September 1994.
- OECD, " Average Effective Tax Rates on Capital, Labour and Consumption, "2000.
- , " Effective Tax Rates: A Critical Survey," OECD Tax Policy Studies, No. 5, 2000.
- , Tax Burdens : Alternative Measures 2000.
- , Taxing Profits in a Global Economy: Domestic and International Issues, Paris, 1991.
- Scholes, Myron S. and Mark A. Wolfson, Taxes and Business Strategy: A Planning Approach, Prentice Hall, 1992.

2000 가



全 瑛 俊 (chun@kipf.re.kr)

가

3

1988

가

1960

가

가

가

1994

** (23 , 2000 11)

가

(2)

가

,

.

,

, ,

가

가

가

, ,

가

가

.

가

, 2000

.

가

가

.

2000

.

. 2000

,

,

. < 1 >

.

,

< 1> 2000

-			
-			
-	40%		
	(72) .		
-			
-			
	40% ¹⁾		
	100%		
	40%		
	²⁾ (72)		

: 1) 40% 40%

2) 55 가 10 가

1.

가

40% 가

¹⁾ 1)2000

가

가

100%

(가) .

2.

가

가

가

가

10%,

1

40%.

50%가

75%가

, 2000

2).

가

가

50%

(

=

x24

)

2)2000

50%

()

가

1996 97

2% . 2000
 [1] (2000)

- 50% (75%)
- 5 : 1 30 5 10 : 150 + (- 5) × 50 10 20 : 400 + (- 10) × 80 20 : 1,200 + (- 20) × 120

• - =

가

• × 1 × × =

• -

50%
* : × 24

 =

3.

2001 1 1 가

40%) . 2000 가 3).
 72 (

3)

(2)

· ,
·

가 .

가
가

가 .

가

가

TEE
EET

(TEE)
(EET) 가

(2000)
가

EET 가
EET

가
가
가
가

TEE

. TEE EET

가
가
가
가

(2000) 가⁵⁾ 4)

IRA

Chun(1999)

(2000)

5) < 2 >

EET 가

가 . , 가 .
 가 . , 가 .
 가 .
 < 2 >

	T	T	F	T	F	T
	T	T	F	T	F	T
	F	T	F	T	F	T
	T	F			F	F

: T -
 F -

. 2000 가

2000

. ,

(TEE)

(EET)

240

2001

50%

2002

(< 3 >).

(2)

, 2002 1 1

2002 1 1

< 3>

- 가 (4.5%)		
- 가 (4% 9%)	40% (72)	
- 가 ¹⁾ (7.5%)		
²⁾	40% (72)	100% (240)

: 1)

2) 1,200 (100)

< 4>

¹⁾		
¹⁾		

: 1)

(240)

· , , 가 75%

40%(72)

· , 가 가 50%

(20% ,

). 가 5 2005 1 1

(240) 5% 가 .

,

,

7).

- 250	:] (600)
- 250	500 : 40%	
- 500	900 : 20%	
- 900	2600 : 10%	

()

,

· . 10%

, 600

· , 75%

50%

2005 1 1 7)

가 , 가 , .

(2)

. ,
 (< 5>
). ,
 .
 5 10
 15 20%가 20 30
 40 50% . ,
 ()

< 5> 1)
 (: , %)

1,200	0.0	0.0	0.0	0.0	0.0
1,500	7.7	4.0	-3.7	-48.2	0.3
1,800	22.6	18.1	-4.5	-19.8	1.0
2,000	33.8	27.5	-6.3	-18.6	1.4
2,500	68.1	57.4	-10.7	-15.7	2.3
3,000	138.0	112.2	-25.8	-18.7	3.7
4,000	318.0	282.0	-36.0	-11.3	7.1
5,000	508.0	464.1	-43.9	-8.6	9.3
6,000	742.0	661.2	-80.8	-10.9	11.0
8,000	1,342.0	1,231.2	-110.8	-8.3	15.4
10,000	1,976.0	1,801.2	-174.8	-8.8	18.0

: 1) 100% + 5%(2002 1 1)
 :

1. 2000

가

2000

가

가

가

가

가

가

가
2000

가

. 2000

가

가

가

8) 2000

가

2001

50

2

2021

1

60

1996

60

1996

8)

가

가

3.

2000

가

가

가

가

(preservation)

()

()가

10)

가

가

가

10)

(2000)

가

가

가

(2)

가

100%

(2000)

11)

가
2000

¹¹⁾

가

가

가

가

가
2030
가

40%

가

가

가

가

가

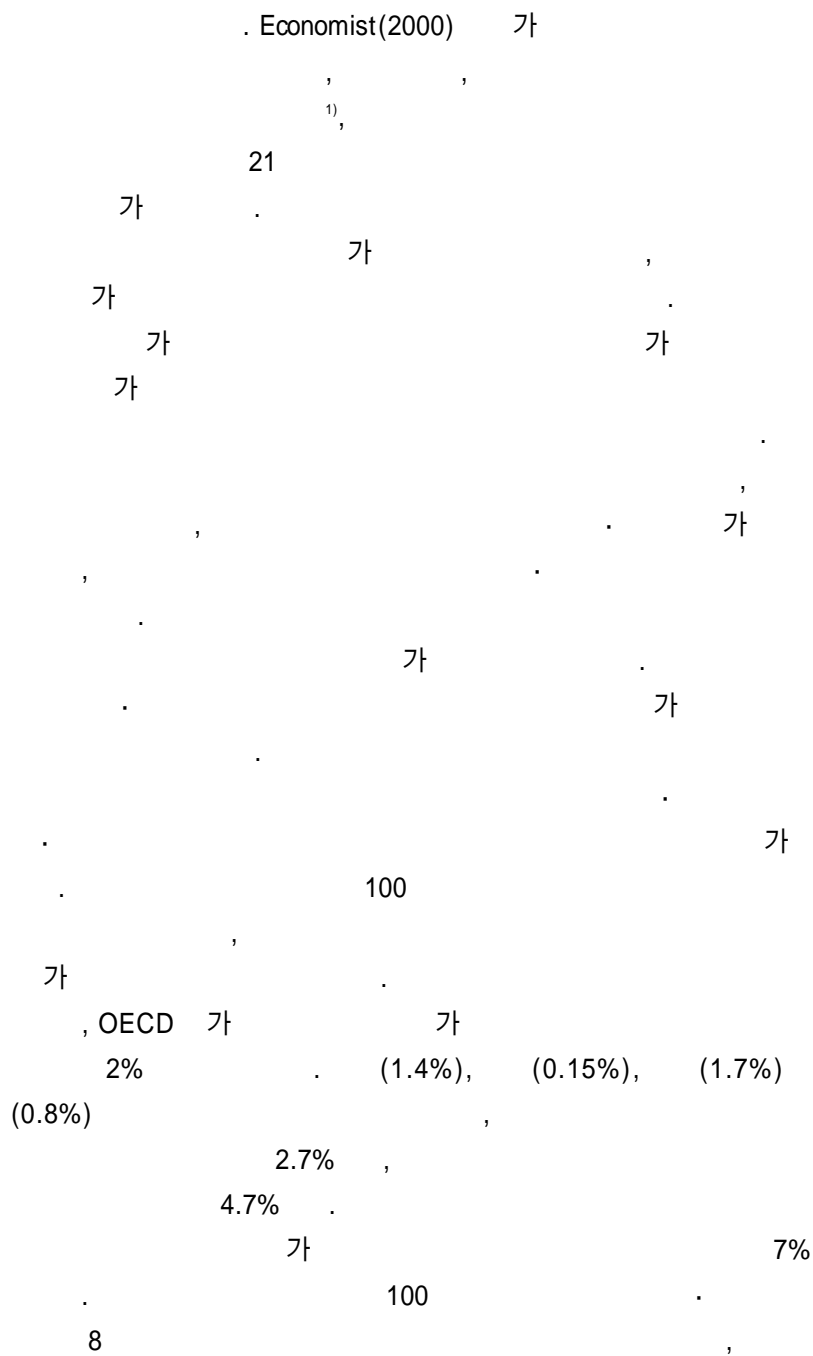
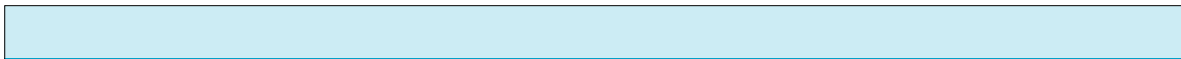


金正勳 (junkim@kipf.re.kr)

가
 11.4% OECD 가
 OECD 가 가
 가
 OECD 가
 가
 , OECD(2000)
 가 11.4% 가
 (10.5%), (10.7%), (10.4%), (10.6%)
 (2.4%), (1.3%), (2.4%)

*

가 ,
 가



Economist(2000)
가

1) Land taxes, which used to be one of the most important revenue earners, may regain their former preeminence. Consumption taxes on purchases of physical goods and services which the taxman can track may have to rise. In future, local environmental tax, say pollution taxes, or road pricing may well come to look attractive to taxstarved governments." (Economist(2000).

1.

(附加稅)

가

3,6,6
20%, 30%, 40%

가

가

가

가

가

가

가

가 70 90%
가

1m²
가

2).

가

가

30%

2)

3).

2%

5%가

가 =
(1m² 가 16 ±
10%) x x
x 가

4).

6%

3)

1998
1m² 가 15
59 9 30%

3%

5%

4)

2001

0.2 0.8%

0.2 0.4%가

가
 , 3 , 4 , 4 1,200 , 1,600 , 2,200
 0.3%, 0.5%, 1%,
 3%, 5%, 7% 가 ,
 5%

가 가
 , 가
 , 500 , 1 , 2 , 3 , 5 , 5
 0.6%, 0.8%, 1%, 1.2%, 1.4%, 1.6%

9)

, 0.2%
 가 2001
 가 가
 , 20%, , 60%, 10%¹⁰⁾,
 20%, 30%, 20%, 50%가
 10%

2.

가.
 < 1> , , , , 9) " 239 , , ,

, , , 10
 1990 , , , 1 1,649 , 1
 3,776 , 2,271 , 3,998 가1999 3 654 , 4 "
 3,266 , 6,699 , 1 2420 가 가
 3 가 가 ,

10) 50
 가 25%

(3)

1999 가
 가 가
 < 1> , 1990 , , , 가
 9,520 , 1 3,634 , 4,643 , 6,143 가 1999
 가 2 8,606 , 4 3,572 , 1 5,169 , 2 154
 < 1> 가 가 ,
 10 20% 가
 1999 21.8% . < 1>
 가 , 2000 『 』
 , 가

< 1>

(: , %)

1990	952,089 (14.0)	1,363,416 (20.1)	464,399 (6.8)	614,337 (9.0)	6,754,776
1991	1,261,795 (14.7)	1,786,020 (20.8)	566,501 (6.6)	796,002 (9.3)	8,558,955
1992	1,433,589 (14.2)	1,921,640 (19.0)	716,249 (7.1)	1,049,951 (10.4)	10,078,909
1993	1,694,453 (14.3)	2,385,308 (20.2)	830,319 (7.0)	1,305,409 (11.0)	11,780,327
1994	2,007,700 (14.1)	2,899,176 (20.3)	1,013,548 (7.1)	1,586,021 (11.1)	14,215,215
1995	2,435,790 (14.6)	3,464,170 (20.8)	1,014,619 (6.0)	2,009,355 (12.0)	16,641,416
1996	2,777,952 (14.7)	3,929,021 (20.8)	1,188,851 (6.3)	1,999,511 (10.6)	18,852,842
1997	3,071,500 (15.3)	4,155,952 (20.8)	1,286,378 (6.4)	2,055,943 (10.3)	19,947,321
1998	2,374,882 (12.8)	3,557,957 (19.3)	1,450,812 (7.8)	1,945,542 (10.5)	18,434,676
1999	2,860,602 (14.3)	4,357,213 (21.8)	1,516,900 (7.5)	2,015,463 (10.0)	19,962,038

: 1. ()

2.

=

=

=

=

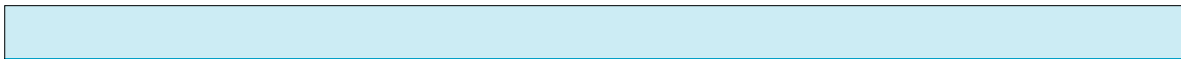
3.

:

, 『

』

.



1999 가

1998 1999

< 1> 가 , 가 , 가

1990 가 40%

가1990 , 가1995

< 1> 1990 1995

3 가 가

가 1999 1995

가 가

< 1> 1999 7

2,178 3 5,323

2 1999

7 3,920 가1 9,119

3.86 ,

가

가 , 가 40%

가 가 가

가

가

, [1]

가

, [2]

가

가

가

가

가 가

가가

가

1

가

(agglomeration economy)

¹³⁾

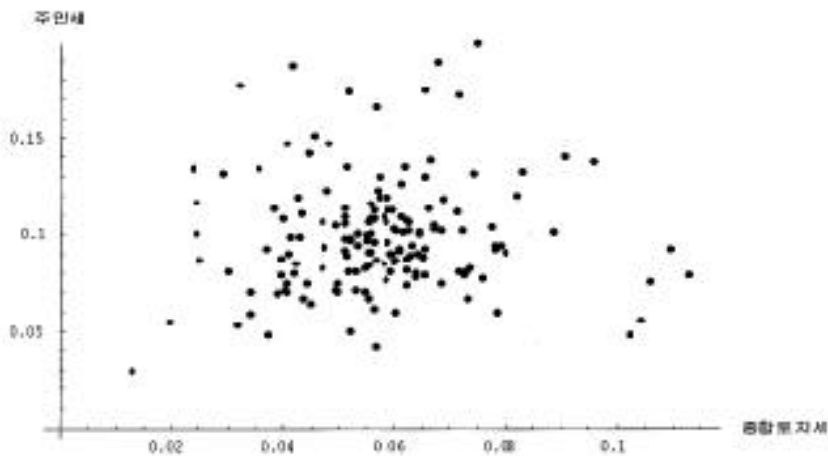
가

가

가

[2]

(: %)



13)

가

1

1

: , 2000.

(3)

가 가 가

가

가 < 2> OECD 가

가 , 11.4%

가 가 (10.7%), (10.6%),

(10.5%), (10.4%), (9.5%)

(1.3%), (2.4%) , (2.4%),

(2.4%) (3.7%) 가

(7.3%) (8.29%) OECD 가

(4.8%) (6.0%) OECD

7% 2 4.7%

가 , , 가2%

가 2%

가 가 , < 3>

가 가

가 가

가 0.8%

가 3 5%

가 가

가 < 3> 가

가 5.8%

가 3%

가 가 ,

< 2> OECD 가

(: , %)

가 0.8%

					()
	177,687	9.48	4.67	25.46	12.49
	1,157,947	1.33	0.61	27.94	7.84
	4,171	3.24	2.23	24.89	7.50
	340,290	10.44	0.00	24.69	9.12
	697,313	1.49	0.81	31.04	11.70
	579,260	3.61	1.23	33.18	12.08
	317,090	2.39	0.88	30.71	11.47
	3,856,117	7.35	1.17	26.63	8.42
	1,399,027	2.38	0.80	27.38	8.38
	197,074	7.13	1.69	45.85	13.78
	19,232	5.15	2.55	38.68	14.73
	882,181	4.79	2.21	27.44	10.19
	141,361	10.53	1.72	18.76	7.73
	94,984	11.40	7.03	40.51	21.53
	276,006	8.40	2.00	26.10	12.04
	318,520	4.90	1.75	27.71	8.43
	35,160	5.72	0.41	35.95	7.58
	483,745	2.39	0.41	37.23	14.47
	6,730,833	2.87	1.40	41.35	17.43
	29,769	6.04	2.55	29.41	10.49
	982,837	3.74	0.40	21.55	7.34
	133,421	8.29	2.72	18.23	7.03
	14,964,481	2.78	2.72	35.72	5.09
	315,143	10.74	1.41	32.64	12.75
	2,479,037	10.60	0.15	16.16	6.50

가 3 5%

: OECD, Revenue Statistics 2000.

가 ,

,

.

(3)

가

< 3 >

가

5.8%

	1%	19% (stamp duty)	5% (18.6% VAT)	78.9%, 19 75%가 가
	2%	2.5%	3 5%	
	4%	0.35 0.7%() 1.5 3.0%()	3 5%	
	-	3%() 1.5%()	4 6%(VAT 가)	
	-	2%() 10%()	4 8%() 2%(가)	
	6%	0.7%() 6%()	2 3%	11.5%가 15% 가 ()
	1.2%	0.3% 4% (stamp duty)	1.5 3.5%	
	3.5%	1%() 4.5%()	3 5%	
	6%	0.7%()	3%	80%가
	1 6%	6.5%	3 5%	
	2.5%	2.5%() 2.5%(stamp duty)	2 3%	가
	-	12.5%	3 5%	가
	2.2%	3.6%	0.2 0.8%	

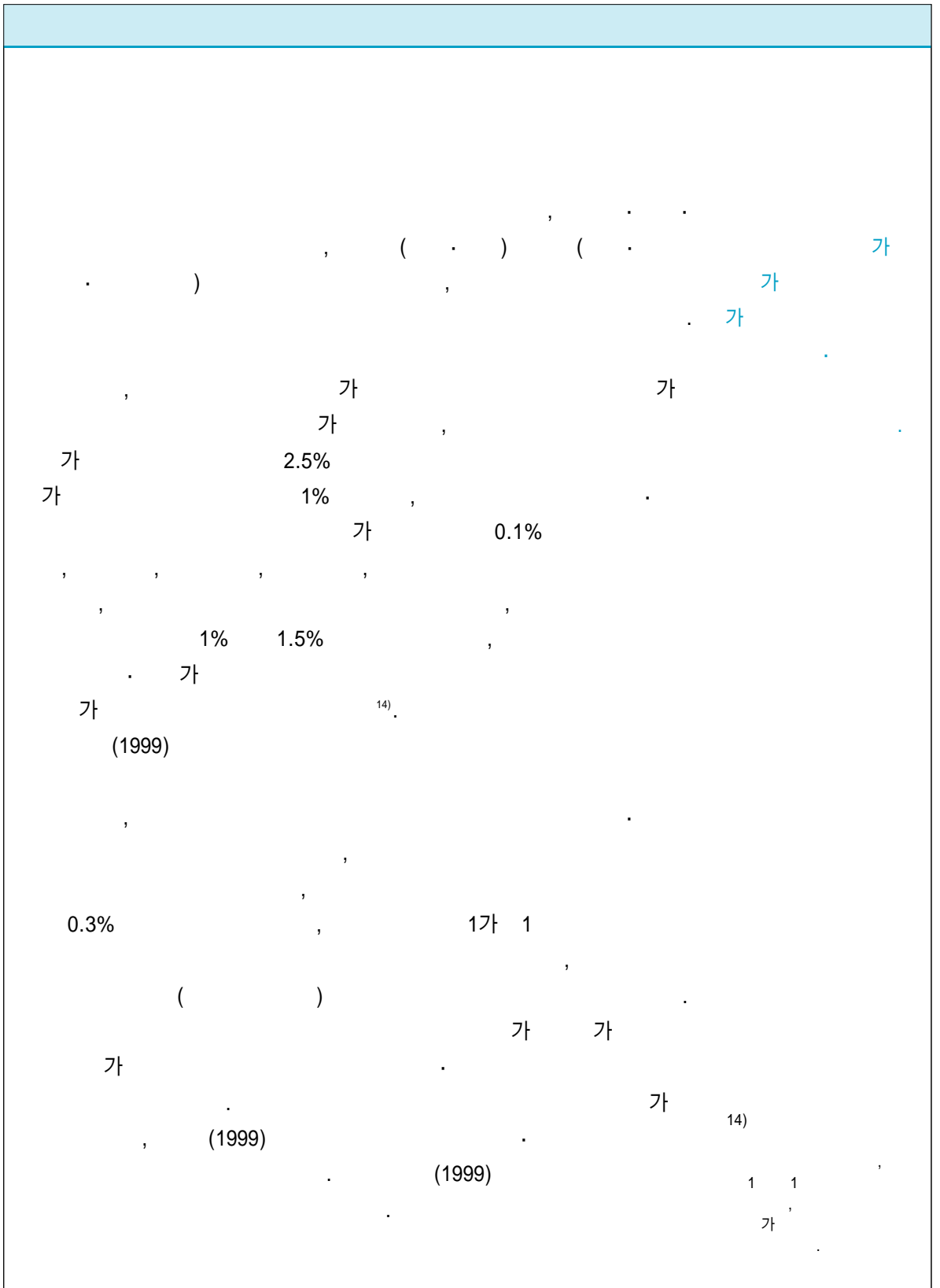
: 가 가
: <http://burns.dcb.du.edu/sw/europe/>

1.

(1999)

(1999)

(1999)



가 () () 가 6% 가 40% 6% 가 40%

가.

가

가 가 가 가 15).

(capitalization effect)

Feldstein(1976) 가

가 16).

Feldstein , 가 가

가 () ()가 가

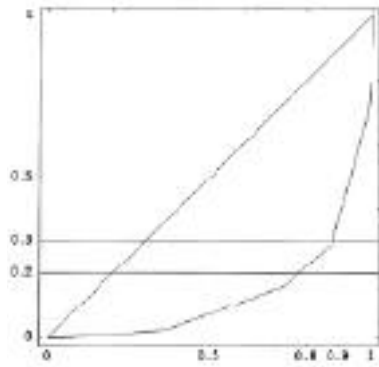
가 가 가 가 ,

3] , [3] [4] , [4]

15)The capitalization of taxes is an important feature. It means that the effect operates at the time when the market becomes aware of the tax, and that it's redistributinal effect depends on who owned the asset at that date(Atkinson and Stiglitz(1980), p, 68).

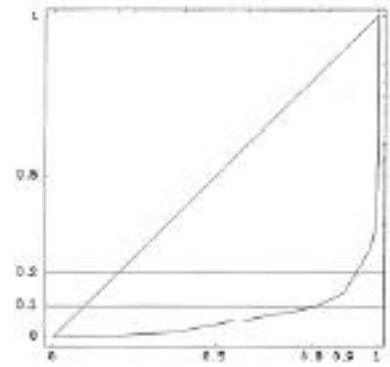
16)Taxing the imputed income or overoccupied houses would eliminate the inducement to overinvestment in housing, and increases the overall progressivity of the tax. But current homeowners would suffer a capital loss in the value of their homes equal to the present value of the increased future taxes(Feldstein (1976), p. 96).

[3]



: ,^P 2000

[4]



: ,^P 2000

10 500 100 15 5 1
가 90%가 30% 95% 20%

가[3]

O Sullivan et al.(1994, 1995, 1996, 1999)

가

가

가

가

가

가

가

가

가

가

8

가

가 20%

가

가

가

20%

20% 가

가

가

[5]

가

가

[5]

(k)

(k)

(R)

가

,

가

,

가

가

1 가

20%

가 20%

가

k k



β β, π 1, 1999.

β β, π 3, 1999.

Atkinson, A. and J. Stiglitz, Lectures on Public Economics New York: McGraw-Hill, 1980.

“ Survey : Globalisation and Tax, 'Economist, January 27, 2000.

Feldstein, M., “ On the Theory of Tax Reform, ” Journal of Public Economics 6, 1976, pp. 77 ~ 104.

OECD, Revenue Statistics 2000.

O Sullivan, A., T. Sexton and S. Sheffrin, “ Proposition 13: Unintended Effects and Feasible Reforms, ”National Tax Journal 52, 1999, pp. 99 ~ 111.

-----; “ Property Taxes, Mobility, and Home Ownership, ”Journal of Urban Economics 37, 1995, pp. 107 ~ 129.

-----, Property Taxes and Tax Revolts: The Legacy of Proposition 13 New York: Cambridge University Press, 1995.

-----; “ Differential Burdens from the Assessment Provisions of Proposition 13, ”National Tax Journal 47, 1994, pp. 721 ~ 729.

OECD 가

鄭在皓

(jcheung@kipf.re.kr)

1980
OECD 가 가

가 가 . OECD

가 가

가 OECD 가 .

가

가 , ,

1980
OECD 가 가

가 가 .

OECD

1.

가

가

OECD 가

50%
OECD 가 35%
1/3
OECD
가
(oversaving)
(undersaving)
1.
50%
OECD 가 35%
1/3
OECD . 1986
가가 (Value Added Tax)

OECD 가

가
2.
가
1988
39%
33%
OECD 가
OECD GDP 36%
4%(OECD
3.3%) OECD 가

				OECD 가		
				< 1> OECD 가 (1999)		
				(: %)		
				1	2	/
OECD	5%			55 ³	n.a.	n.a.
				68	55	81
				74	56	76
				48 ⁴	39	81
OECD 가				63	50	79
				72	36	50
가				74	54	73
				79	67	85
가				74	62	84
	가가 10%			63	57	90
1986		1989	12.5%	67	65	97
		가가		68	56	82
		가가		73	64	88
	(10%)	가 (		n.a.	56	n.a.
	)	가가		64	54	84
OECD 가		가		73	58	79
가가 가		가		50	1	2
		가		75	59	79
		OECD 가		63	49	78
		가		68	60	88
				67	56	84
				73	50	68
	2.5%	OECD		69	76	110
가	1.4%			71	64	90
(	)			82	78	95
OECD				28	n.a.	n.a.
5%				가	51	70
				: 1. 가95 (95 RON)		
				2.		
				3. 1995.		
				4. 1994.		
				: IEA, Energy Prices and Taxes, first quarter 2000 and OECD calculations.		

OECD 가

39% ()

3.

4.

OECD 가

(benefit)

(TTE)

OECD 가

가

OECD

(EET)

33%가

가 가

1980

39%

가 가

가

(fringe benefit)

가

OECD 가

OECD 가 ,

(CFCs)

(FIFs)

. CFC

()

. FIF

39% 가 가 ,

가

,

R&D

(R&D)

(scientific research) ' (development) '

, R&D

가

R&D

가

가

,

,

3. 가

, OECD 가

OECD 가

2.

R&D

GDP

1.5%

2%

가

가

가

가

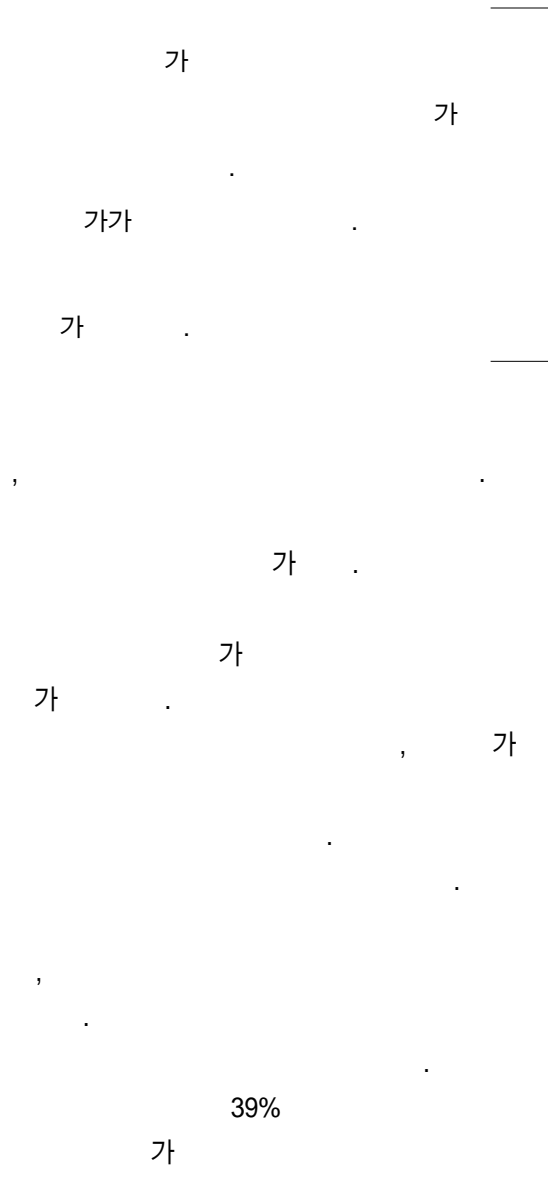
가


(part-time)

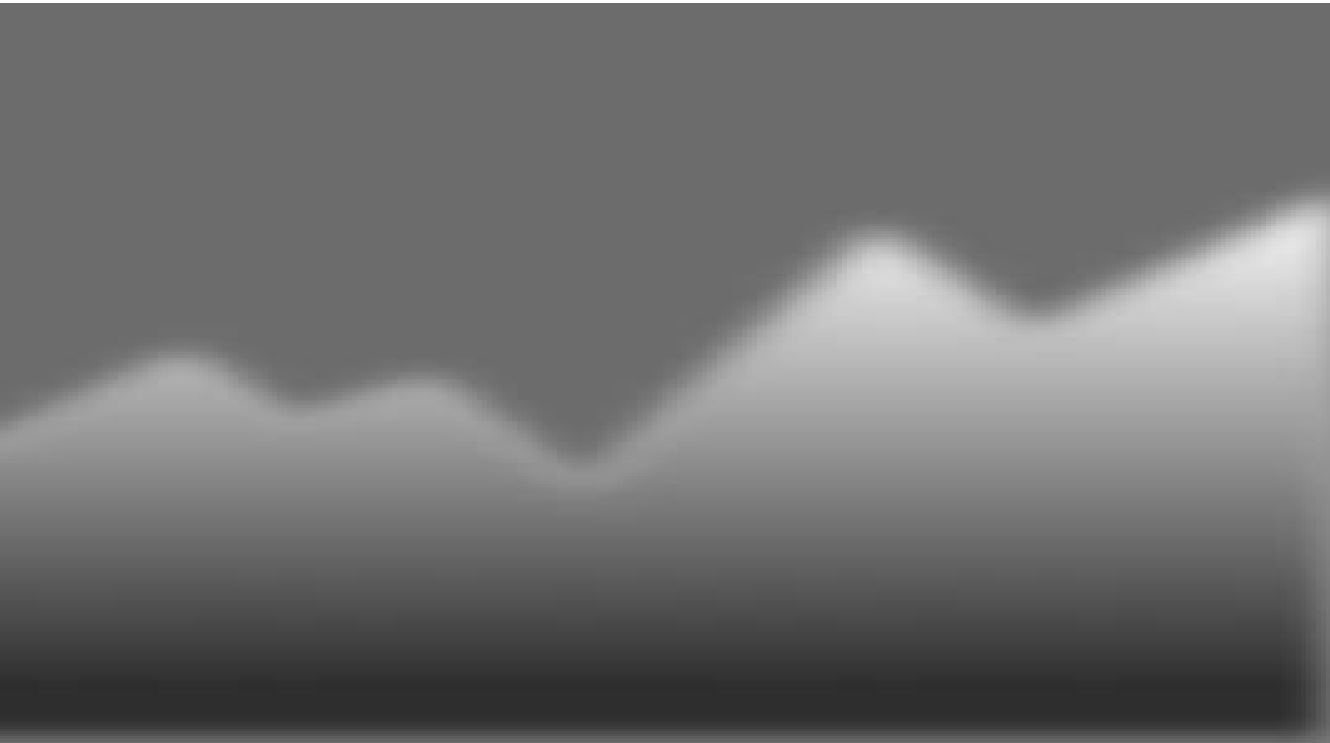
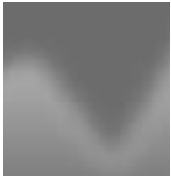
(full-time)

가

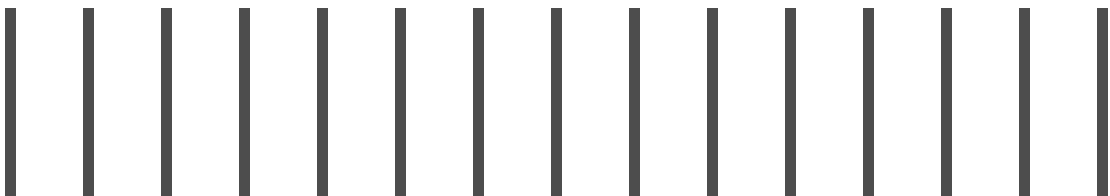
<p>가</p>	<p>가 OECD 가 EET 15</p>
<p>2. 가 가 (part-time) 가 (full-time) (가) 가</p>	<p>가 TTE 가 R&D R&D 가 , , , 가 ,</p>
<p>3. 가 가 TTE TET</p>	<p>4. 가 가 가 가 가</p>



Thomas Dalsgaard, The Tax System in New Zealand, OECD Economics Department Working Paper, No. 281, 2001. 



1. 2000
2. 2001 1
3. 2000
4. 2000 .



2000

2001 3 29

「2000

16

ASEM

2001 3 29

(:)

2000

立稻先賣

1

< >

, 16
305

415

, 3.9

가

- (10%) 1 2

6.5

	()		
·	9 (34)	226	5.1
·	10 (271)	1.4	69.1
	16 (305)	1.4	74.2

< · >

, 3.2

가 가

1.4

< >

< · >

(Auction, Buynjoy)

2.5 가

24 - , , 가

< > 가 가 30%

50 * 30%

20 - . .

RP

76 * : 2 5,019 (1999) 3

55 : 2 4,730 (2000)

< > : 2 8,481 (1999) 3

602 (2000)

1,476 , . .

- . .

가(3 45

19)

2000

- 1999 10 16 2002

- , , , , - : 100%, :

30%



1998, 1999 . 3

가

654

, 1 8

153

- ,
,
가
*

	()	()	
1998	9 (12)	127	43
1999 ()	9 (14)	324	42
1999 ()	10 (268)	1 8,164	68
	18 (294)	1 8,614	153

< 2> 2000

(:)

< 1>

1998

-

4

A	B	C	D
20	10	5	3

-

4	2	695		55	20
2	2	1,809		1,102	110
1	1	5,520		100	65
1	1	270		135	9
4	4	143		14.3	14.3
1	1	15		14	10
12	8	4,118	152	103.4	63
19	16	9,766	79	536	228
3	2	229	310	47	13
1	1		7,560	80	28
1	1		255	25.5	11
6	3		22,865	174	28
1	1		2,401	120	29
16	4		6,532	1,020	46
247	186		1,333,415	16,759	6,024
96	72		20,992	1,478	724
	415	305	22,565	1,394,561	21,763
					7,422.3

	1	
	50%	30%
	10%(1)	
	10%	-

2001 1

2001 3 21

「2001 1

」 .

가

가 ,

가

가?

2001 1

.

가

-

.

-

13가

,

,

2가

.

,

,

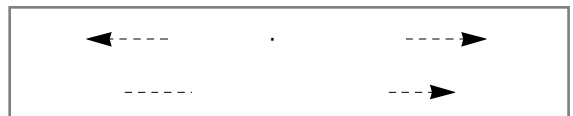
.

,

(554)

-

가



.

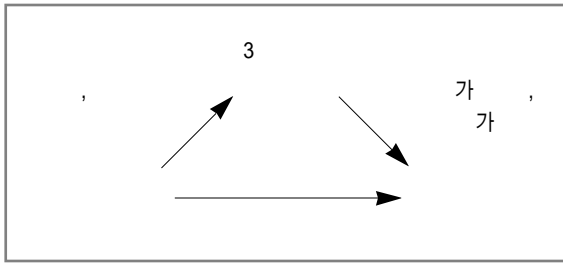
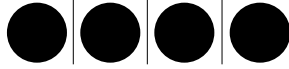
가

,

.

.

가



가 가?

(3),

가
10%

20%

가 ,
가

20%)

가 (2001 1

가

가가

- (, .)

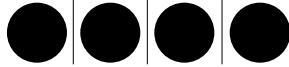
-

- 가 6가 2001 1

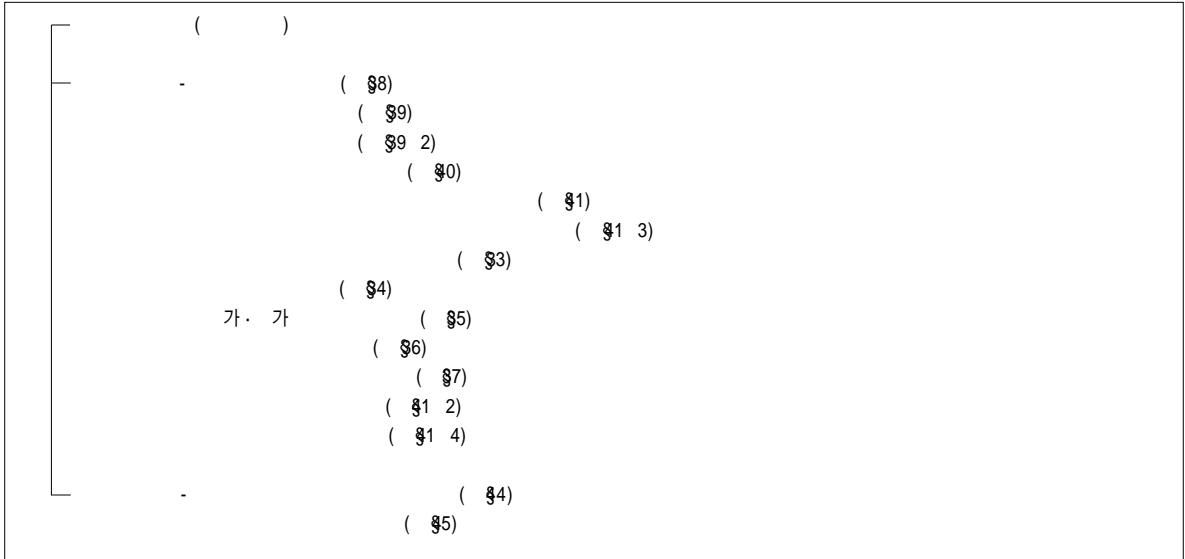
가가

< 1>

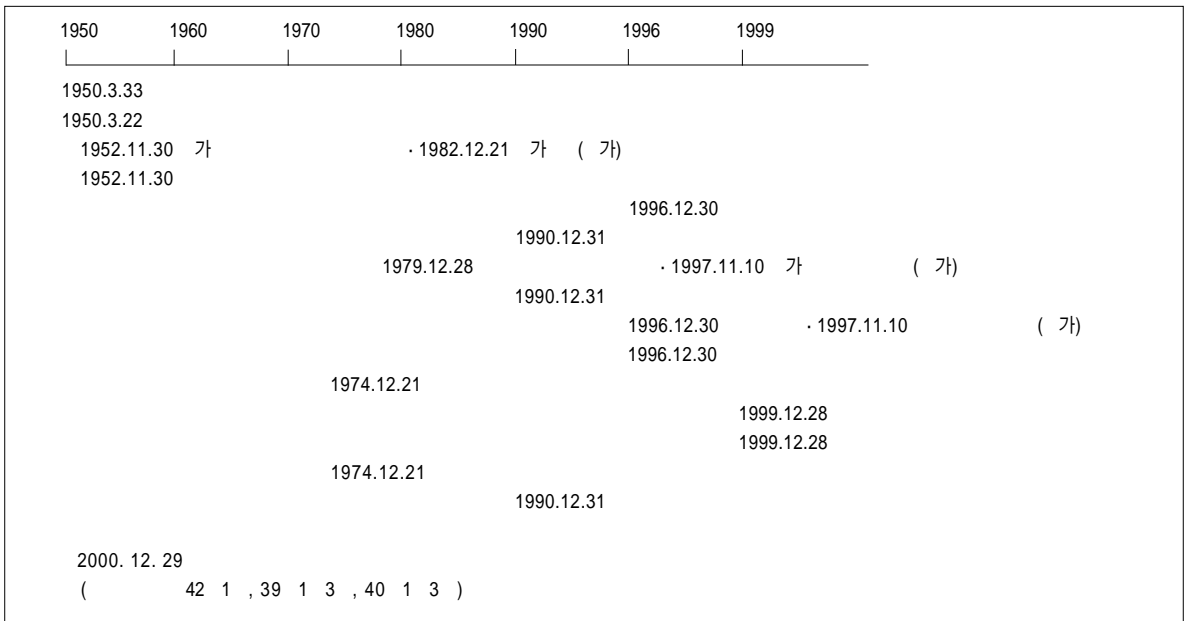
2000	2001
1. (38)	1. < >
2. (39 2)	2. < >
3. (1)	3. < >
4. (1)	4. < >
3)	5. (2)
< >	. 1 4
	1 4
(9)	(9)
1. 가	1. < >
2. 가	2. < >
< >	3. (9 3)
	. 1 2
	1 2
(0)	(0)
1. 가	1. < >
2. 가	2. < >
< >	3. (0 3)
	. 1 2
	1 2



< 2>



< 3>



2000

2001 3 12

「2000

1.

: 2000

13.2 (16.5%) 가

2000 (92.9) (79.7) 13.2
(16.5%) 가

2000 가

(: , %)

Y2K 1999 (3.5)

가

가

가

	2000	2000		
	(A)	(B)	B-A	
	79.7	92.9	13.2	16.6
가가	68.8	82.0	13.2	19.2
	15.6	17.5	1.9	12.2
	11.4	17.9	6.5	57.4
	21.7	23.2	1.5	7.1
	0.8	2.7	1.9	226.3
	1.8	3.0	1.2	67.5
	4.8	5.8	1.0	20.1
	9.4	8.4	1.0	11.0
	10.9	10.9	0.0	0.4



2. 2000 가 *

· : 5% 3% 100

Y2K 1999 : 3.5

· : 3 1% 1

· : 20% 20 40% (10%)

: 2

* 2000 : () 5 6% () 9% : () 113,621 () 178,784
(57.4%)

* 2000 () : () 1,300 ()
1,605

가: 6

* 12 () : (1998) 28
(1999)6.7 (2000. 3/4)16.2

12 (:)

	1997	1998	1999	2000 3/4
¹⁾	6.7	28.3	6.7	16.2

KOSDAQ : 2

* KOSDAQ :(1999)106.8 (2000
)578.5 (442%)

: 1)

: () 48,283 () 57,997
(20.1%)

가가 : () 216,695 () 232,120
(7.1%)

3.

가

: () 156,085 () 175,089 * () : (1999) 1,198 (2000) 1,330
(12.2%) (2000) 1,605 (21.0%)

1999 : () 17,815 () 29,846
(67.5%)

가

* () : (1999) 545.8 (2000)
716.3(31.2%)

* () : (1999) 6,700 (2000)
9,130(36.3%)

* LPG () : (1999) 2,679 (2000)
3,031(13.1%)

: () 8,385 () 27,359
(226.3%)

가

* : (1999) 866.9 (2000) 627.1
(27.7%)

* : (1999) 106.8 (2000) 578.5
(441.7%)

: (1999) 23,415 (2000) 19,625
(16.0%)

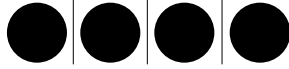
(1.0%)

(4,246)

* 2000 5%

(:)

	1999	2000	
(kℓ)	165	157	4.4
(kℓ)	977	833	14.7
(kℓ)	1,578	1,742	10.4
(kℓ)	10	13	33.2
	2,913	2,890	1.0



2000

2001 3 10

「2000

」

2,490

2,542

3 10

가 2000

2000

「

」

1999

19.2%

(10

9,500

)

67.4%

(7

3,780

)

1999

가

92 6,022

87 4,645

1 822

4 555

1999

1 6,831

가

47

가

2

69 907

64 7,875

2000

2. 가

19.2%(13 1,845)
 46.7%(9 3,186)
 4.4%(3 8,659)가

1. 161 6,929 , 152 2,520 ,
 3 3,312 6 1,097

(:)

	(A)	(B)	(C=A-B)	(D)	(C-D)
	1,616,929	1,522,520	94,409	33,312	61,097
	926,022	874,645	51,377	10,822	40,555
	690,907	647,875	43,032	22,490	20,542

(: , %)

	(A)	(B)	(B-A)	
	887,363	926,022	38,659	4.4
	688,001	819,846	131,845 ¹⁾	19.2
	199,362	106,176	93,186 ²⁾	46.7

: 1) 65,163, 19,004, 18,974, 가가 15,425,
 12,031
 2) 73,780, 가 34,755, 13,986

가 1999 가
 - 1999 1 6,831 가,
 66

(:)

	1999 (A)	2000 (B)	(B-A)
	23,724 ¹⁾	40,555 ²⁾	16,831
	20,608	20,542 ³⁾	66

: 1) 1999 가 (16,098) (7,624)
 2) 가 (, 가)
 3) 가)

12
 1
 3,155
 (: , %)

	(A)	(B)	(B-A)	
	677,752	690,907	13,155	1.9
	581,072	590,326	9,254 ¹⁾	1.6
	96,680	100,581	3,901 ²⁾	4.0

: 1) 7,624, 4,918, 4,555, 11,671
 2) 6,293, 2,008, 606,

3. : 94.9%

4.

1999
가 (: , %)

	2000		1999		(A-B)	
	(A)		(B)			
	874,645	100.0	805,099	100.0	69,546	
	238,793	27.3	234,990	29.2	3,803	1.9
	154,792	17.7	139,155	17.3	15,637	0.4
	127,043	14.5	114,179	14.2	12,864	0.3
	105,997	12.1	92,003	11.4	13,994	0.7
	81,644	9.3	78,115	9.7	3,529	0.4
	82,665	9.5	67,108	8.3	15,557	1.2
	83,711	9.6	79,549	9.9	4,162	0.3
()	(18,630)	(2.1)	(13,092)	(1.6)	(5,538)	0.5

22.6%
가 1999
14.0% 가

	2000	1999	(A-B)	
	(A)	(B)		
	33,312	33,713	401	1.2
	10,822 ¹⁾	13,983	3,161	22.6
	22,490 ²⁾	19,730	2,760	14.0

: 1) 6,265, 1,588, 642
2) 6,162, 5,583, 3,758, 1,833

1999

가

3 6,154

(: , %p)

	2000		1999		(A-B)	
	(A)		(B)			
	559,189	100.0	534,663	100.0	24,526	
	244,983	43.8	242,656	45.4	2,327	1.6
	12,183	2.2	11,622	2.2	561	-
	104,552	18.7	102,998	19.3	1,554	0.6
	5,748	1.0	6,090	1.1	342	0.1
	39,809	7.1	40,292	7.5	483	0.4
	151,914	27.2	131,005	24.5	20,909	2.7

37.9% , 45.0%

가

(: , %)

	2000	1999	(A-B)	
	(A)	(B)		
	48,248	84,402	36,154	42.8
	16,079 ¹⁾	25,902	9,823	37.9
	32,169 ²⁾	58,500	26,331	45.0

: 1) 9,338, 1,991
2) (3,259, 2,937) 13,035, 6,378,

< > 2000

1.

가.

(:)

(A)	(B)	(C=A-B)	(D)	(E=C-D)
926,022	874,645	51,377	10,822	40,555

(:)

18	590,326	559,189	31,137	17,606	13,531
	208,869	207,899	970	759	211
17	381,457	351,290	30,167	16,847	13,320
5	100,581	88,686	11,895	4,884	7,011
	690,907	647,875	43,032	22,490	20,542

: 1)

(: , %)

(A)	887,363	677,836	1,565,199
(B)	926,022	690,907	1,616,929
(B/A)	104.4	101.9	103.3
(D)	901,545	702,534	1,604,079
(E)	874,645	647,875	1,522,520
(E/A)	98.6	95.6	97.3
(E/D)	97.0	92.2	94.9
(C=B-E)	51,377	43,032	94,409
(F)	10,822	22,490	33,312
(G=C-F)	40,555	20,542	61,097

: = (A) + +

2.

가.

(1)

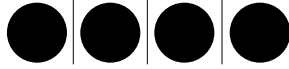
(: , %)

	2000	2000	(A,B)	
	(A)	(B)	(B-A)	B/A
	688,001	819,846	131,845	119.2
	545,294	677,842	132,548	124.3
	48,283	57,997	9,714	120.1
	-	29	29	-
	94,424	84,036	10,388	89.0
	199,362	106,176	93,186	53.3
	21,571	21,819	248	101.1
	18,622	19,869	1,247	106.7
	35,153	398	34,755	1.1
	7,623	21,609	13,986	283.5
	111,934	37,237	74,697	33.3
	4,459	5,244	785	117.6
	887,363	926,022	38,659	104.4

(2)

(: , %)

	2000	2000		
	(A)	(B)	B/A	
1.	545,294	677,842	124.3	82.7
가 가	156,085	175,089	112.2	21.4
	113,621	178,784	157.4	21.8
	10,045	9,889	98.4	1.2
	5,080	5,372	105.8	0.7
	216,695	232,120	107.1	28.3
	17,815	29,846	167.5	3.6
	1,211	981	81.0	0.1
	8,385	27,359	326.3	3.3
	4,284	3,876	90.5	0.5
	12,072	14,525	120.3	1.8
2.	48,283	57,997	120.1	7.1
3.	-	29	-	-
4.	94,424	84,036	89.0	10.3
	688,001	819,846	119.2	100.0



(3)

(: ,%)

	2000		1999	B/A	B/C
	(A)	(B)	(C)		
	21,571	21,819	14,935	101.1	146.1
	18,622	19,869	18,083	106.7	109.9
	3,268	3,640	4,097	111.4	88.8
	757	1,066	1,016	140.8	104.9
	56	89	102	158.9	87.3
	360	309	304	85.8	101.6
	35,153	398	33,009	1.1	1.2
	18	140	437	777.8	32.0
	7,623	21,609	14,153	283.5	152.7
	111,934	37,237	106,000	33.3	35.1
	199,362	106,176	192,136	53.3	55.3

(2)

(: ,%)

	2000				1999			
	(A)	(B)	(B/A)		(C)	(B/C)		
	84,921	88,266	87,439	99.1	10.0	82,176	99.2	10.2
	98,795	100,977	97,048	96.2	11.1	86,810	94.7	10.8
	341,378	345,224	342,495	99.2	39.2	308,553	99.1	38.3
	79,962	99,252	89,656	90.3	10.3	77,589	87.5	9.7
	10,069	10,144	10,111	99.7	1.2	11,015	100.0	1.4
	759	855	828	96.8	0.1	996	96.8	0.1
	250,260	251,743	243,036	96.5	27.8	233,725	93.7	29.0
	21,419	5,085	4,030	79.3	0.5	4,235	47.8	0.5
	887,363	901,546	874,645	97.0	100	805,099	95.3	100.0

(1)

(: ,%)

	2000				1999			
	(A)	(B)	(B/A)		(C)	(B/C)		
	150,816	161,657	154,792	95.8	17.7	139,155	93.1	17.3
	126,513	128,428	127,043	98.9	14.5	114,179	98.6	14.2
	105,504	107,671	105,997	98.4	12.1	92,003	97.9	11.4
	231,438	244,050	238,793	97.8	27.3	234,990	98.4	29.2
	81,188	84,026	81,644	97.4	9.3	78,115	97.7	9.7
	82,615	82,666	82,665	100.0	9.5	67,108	100.0	8.3
	109,289	93,048	83,711	90.0	9.6	79,549	79.6	9.9
	887,363	901,546	874,645	97.0	100.0	805,099	95.3	100.0

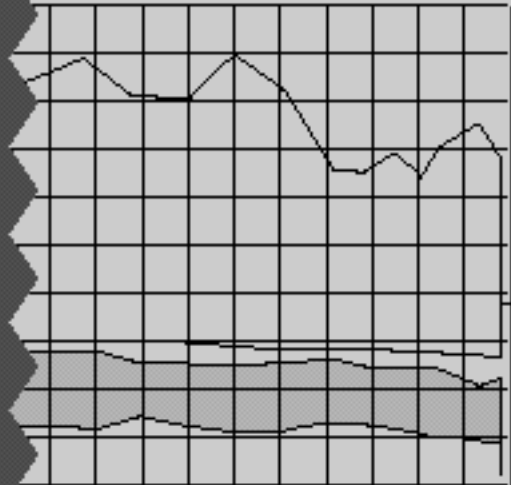
3.

(: ,%)

	(A)					(B-C)
		(B)	B/A	(C)	C/A	
	220,540	208,869	94.7	207,899	94.3	970
	12,996	12,706	97.8	11,946	91.9	760
	58,248	63,166	108.4	59,094	101.5	4,072
	16,293	23,917	146.8	16,493	101.2	7,424
	123,310	127,865	103.7	120,520	97.7	7,345
	1,694	1,692	99.9	1,560	92.1	132
	36,710	37,810	103.0	36,422	99.3	1,386
	375	400	106.7	271	72.3	129
	10,593	10,431	98.5	10,429	98.5	2
	52,237	54,907	105.1	50,578	96.8	4,329
	22,543	20,056	89.0	19,206	85.2	850
	10,505	10,560	100.5	10,203	97.1	357
	611	491	80.4	475	77.8	16
	3,082	3,016	97.9	1,977	64.1	1,039
	2,457	3,595	146.3	3,560	144.9	36
	411	2,080	506.1	252	61.3	1,828
	1,466	1,763	120.2	1,302	88.8	461
	7,000	7,000	100.0	7,000	100.0	-
	581,072	590,325	101.6	559,188	96.2	31,138
	12,168	11,562	95.0	11,397	93.7	165
	43,896	41,888	95.4	38,740	88.3	3,148
	35,959	42,252	117.5	34,139	94.9	8,113
	1,960	2,003	102.2	1,981	101.1	222
	2,697	2,676	99.2	2,430	90.1	246
	96,680	100,581	104.0	88,687	91.7	11,894
	677,752	690,907	101.9	647,875	95.6	43,032



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1. 업종별 법인수

(단위: 개)

	계	수산	광산	제조	건설	전기·가스·수도	도매	소매	부동산
1975	14,868	110	161	5,319	1,368	1	1,804	209	926
1976	16,199	110	157	5,881	1,462	2	1,854	312	1,088
1977	18,698	119	177	6,505	1,575	2	2,275	426	1,145
1978	20,684	123	185	7,165	1,913	2	2,576	508	1,180
1979	23,542	115	194	7,639	2,296	4	2,958	532	1,296
1980	26,612	142	203	8,007	2,832	3	3,534	597	1,492
1981	28,808	126	199	8,516	3,052	3	4,026	637	1,603
1982	35,424	142	232	9,146	3,484	9	4,516	691	1,746
1983	38,740	153	253	9,676	4,701	19	4,849	753	1,913
1984	40,678	151	275	10,129	5,479	17	5,194	721	1,976
1985	42,719	153	278	10,882	5,918	25	5,465	727	2,046
1986	45,844	154	307	12,396	6,293	26	6,036	852	2,124
1987	50,723	177	336	14,988	6,635	31	7,056	947	2,270
1988	56,615	195	355	17,897	7,067	34	8,460	1,065	2,285
1989	65,224	203	375	20,847	8,915	39	10,385	1,163	2,415
1990	76,638	230	450	24,073	11,311	35	13,213	1,490	2,630
1991	90,553	242	567	27,486	14,951	46	16,593	1,769	2,707
1992	102,136	219	630	29,577	19,415	45	19,547	2,310	2,715
1993	112,262	239	812	33,244	20,487	53	22,564	2,259	2,872
1994	125,413	248	896	36,675	24,108	51	25,115	2,493	3,068
1995	142,084	359	957	41,086	27,855	52	29,336	2,856	3,223
1996	160,071	261	977	45,748	31,233	71	33,894	3,125	3,461
1997	179,316	307	1,000	49,985	34,912	87	39,022	3,471	3,731
1998	181,835	330	979	50,104	34,198	122	39,093	3,565	3,872
1999	260,354	456	1,100	57,288	38,918	148	43,433	4,508	4,276

1. 업종별 법인수(계속)

(단위: 개)

	금융보험	음식·숙박	운수보관	기타 서비스	산림	축산	의료	기타사업
1975	356	76	566	2,614	14	42	39	1,263
1976	345	89	660	2,820	14	45	49	1,311
1977	445	99	1,075	2,751	18	50	66	1,970
1978	457	126	1,581	2,831	20	61	79	1,877
1979	677	139	2,226	3,026	13	70	77	2,280
1980	1,066	148	2,480	3,316	16	65	88	2,623
1981	1,396	171	2,760	3,550	13	68	100	2,588
1982	6,823	180	2,967	4,031	50	98	123	1,186
1983	6,970	201	3,252	4,564	48	107	141	1,140
1984	7,038	203	3,466	4,850	41	94	165	879
1985	7,153	215	3,636	5,201	28	93	164	735
1986	7,050	238	3,678	5,593	26	104	194	773
1987	6,992	291	3,745	6,252	24	100	201	678
1988	7,015	353	3,814	7,039	25	98	200	713
1989	6,945	442	3,908	8,443	36	105	196	807
1990	6,920	477	4,100	10,447	41	127	219	875
1991	7,052	536	4,276	12,763	47	135	234	1,149
1992	7,176	538	4,603	13,744	56	120	244	1,197
1993	7,203	595	4,848	15,117	54	137	274	1,504
1994	7,248	695	5,121	16,983	59	226	289	2,138
1995	7,270	735	5,719	19,257	73	348	332	2,626
1996	7,476	870	6,228	22,770	107	425	382	3,043
1997	7,642	1,017	6,813	26,729	121	462	396	3,621
1998	7,531	1,095	6,933	28,655	105	478	425	4,350
1998	7,820	1,416	7,565	32,433	142	561	463	5,827

주 : 1. 당해 연도말 기준법인수 기준임.
 자료 : 국세청, 「국세통계연보」, 각 연도.

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		12	3	6	9	
1983	38,740	34,285	1,242	1,253	463	1,497
1984	40,678	36,100	1,286	1,319	479	1,494
1985	42,719	38,189	1,270	1,331	486	1,443
1986	45,844	41,079	1,326	1,373	521	1,545
1987	50,723	45,710	1,414	1,492	555	1,552
1988	56,615	51,447	1,427	1,594	564	1,583
1989	65,224	59,614	1,544	1,756	642	1,668
1990	76,638	70,288	1,769	2,052	755	1,774
1991	90,553	83,826	1,866	2,238	786	1,837
1992	102,136	95,453	1,842	2,190	827	1,824
1993	112,262	105,366	1,956	2,282	840	1,818
1994	125,413	118,409	1,928	2,337	807	1,932
1995	142,084	135,165	1,982	2,388	802	1,747
1996	160,071	152,776	2,108	2,484	912	1,791
1997	179,316	172,099	2,087	2,466	798	1,866
1998	181,835	174,280	2,229	2,382	800	2,144
1999	206,354	197,635	2,336	2,571	915	2,897

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	1991	1992	1993	1994	1995	1996	1997	1998	1999
	90,553	102,136	112,262	125,413	142,084	160,071	179,316	181,835	206,354
	38,443	42,589	46,352	50,277	54,892	61,606	67,814	68,473	76,531
	6,947	7,481	7,942	8,609	10,150	10,801	12,504	13,362	12,918
	3,596	4,082	4,731	5,035	5,552	6,874	7,809	6,750	8,130
	3,659	4,081	4,848	5,366	6,577	7,777	7,893	8,381	10,691
	2,395	2,769	3,088	3,353	4,117	5,842	4,233	4,723	5,207
	2,102	2,507	2,645	2,936	3,394	3,745	4,229	3,898	5,116
	-	-	-	-	-	-	2,685	2,771	2,866
	57,142	63,509	69,606	75,576	84,682	256,716	286,483	290,193	327,813
	11,052	12,725	13,768	15,995	18,061	20,818	25,755	26,558	29,446
	1,897	2,248	2,508	2,955	3,402	3,048	4,350	4,724	5,317
	2,260	2,709	3,142	3,461	4,124	4,391	4,584	5,016	6,460
	2,399	2,842	3,198	3,800	4,297	4,990	5,336	5,686	6,339
	2,663	2,906	3,224	3,865	4,710	4,887	5,503	5,821	6,406
	2,478	3,004	3,449	4,404	5,093	5,055	7,435	7,281	8,039
	4,182	4,746	5,298	6,035	7,027	7,872	8,516	8,092	10,454
	5,567	6,337	6,887	7,936	9,089	10,497	8,643	8,518	10,441
	913	1,110	1,182	1,386	1,599	1,868	2,027	1,781	1,993
	33,411	38,627	42,656	49,837	57,402	63,426	72,149	73,477	84,895

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4. 유형별 공익법인 현황

(단위: 개)

	계	출연재산 없는 공익법인	출연재산 있는 공익법인						
			소계	학교	학술·장학·지선	사회복지	의료	종교	기타
1991	3,790	902	2,888	1,070	785	641	125	180	87
1992	3,920	913	3,007	1,070	854	653	138	189	103
1993	3,995	941	3,054	1,077	849	656	146	197	129
1994	4,230	983	3,247	1,058	953	703	176	187	170
1995	4,461	990	3,471	1,055	1,046	768	197	205	200
1996	4,624	938	3,686	1,079	1,114	808	237	215	233
1997	5,269	1,357	3,912	1,101	1,157	907	261	195	291
1998	5,221	1,309	3,912	1,081	1,204	872	276	189	290
1999	5,486	1,455	4,031	1,096	1,200	906	264	220	345

자료: 국세청, 「국세통계연보」, 각연도.

5. 법인세 환급금

(단위: 백만원, %)

	법인세 총징수결정액(A)	법인세 환급발생액(B)	국세 환급발생액(C)	환급금처리			비율	
				환부	총당	기타	발생(B/A)	점유(B/C)
1987	1,854,814	117,248	2,836,519	107,407	9,841	0	6.3	4.1
1988	2,437,382	111,983	3,297,123	94,583	17,400	0	4.6	3.4
1989	3,495,129	291,253	3,435,697	277,969	13,281	3	8.3	8.5
1990	3,957,061	648,411	4,246,457	627,452	20,959	0	16.4	15.3
1991	5,736,541	1,011,649	5,568,061	988,468	23,168	13	17.6	18.2
1992	7,725,482	1,652,702	5,978,043	1,615,999	36,703	0	21.4	27.7
1993	8,601,450	2,481,850	7,317,098	2,437,772	44,078	0	28.9	33.9
1994	10,552,115	1,652,702	8,504,432	1,615,999	36,703	0	15.7	19.4
1995	12,180,029	3,086,321	10,614,619	3,023,824	62,453	44	25.3	29.1
1996	13,670,496	3,965,793	13,063,550	3,882,444	83,267	82	29.0	30.4
1997	14,299,339	4,228,708	13,621,495	4,140,294	87,877	537	29.6	31.1
1998	18,598,595	7,302,581	19,104,699	7,098,949	203,062	570	39.3	38.2
1999	20,565,740	10,190,220	21,038,012	9,884,344	304,947	929	49.5	48.4

주 : 1. 총징수결정액은 내국세, 교통세, 방위세, 교육세, 농특세와 세외수입의 국세환급 전 합계임.
 2. 환급발생은 원천징수납부세액, 중간예납 등 세법에 의한 절차상 환급임.
 자료 : 국세청, 「국세통계연보」, 각 연도.

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1965	240	27	213	227	16	154	57	20	13
1966	350	13	337	337	22	259	56	48	13
1967	374	13	361	348	29	250	69	24	26
1968	408	26	382	363	32	219	112	178	45
1969	906	45	861	829	100	446	283	160	77
1970	978	77	901	947	97	503	347	370	31
1971	882	31	851	816	94	390	332	187	66
1972	1,047	66	981	962	71	579	312	526	85
1973	1,462	85	1,377	1,455	125	819	511	447	7
1974	517	7	510	513	91	206	216	178	4
1975	446	6	440	427	45	185	197	155	19
1976	429	19	410	412	58	197	157	148	17
1977	362	17	345	332	81	158	93	141	30
1978	544	30	514	533	116	268	149	240	11
1979	234	11	223	228	59	97	72	683	6
1980	281	6	275	270	63	118	89	2,223	11
1981	305	11	294	272	58	131	83	743	33
1982	333	33	300	298	74	150	74	8,663	35
1983	238	35	203	214	57	122	35	308	24
1984	206	24	182	197	57	113	27	2,546	9
1985	156	9	147	146	43	92	11	190	10
1986	141	10	131	133	43	81	9	173	8
1987	99	8	91	97	32	54	11	138	2
1988	90	2	88	89	25	57	7	156	1
1989	85	1	84	81	22	49	10	293	4
1990	98	4	94	92	20	66	6	171	6
1991	86	6	80	81	21	52	8	542	5
1992	90	5	85	87	16	66	5	274	3
1993	151	3	148	144	30	102	12	2,499	7
1994	138	7	131	133	8	103	22	2,868	5
1995	135	5	130	128	22	78	28	20,309	7
1996	128	7	121	123	13	80	30	1,761	5
1997	148	5	143	141	5	90	46	10,762	7
1998	194	7	187	184	14	86	84	8,682	10
1999	262	10	252	230	8	113	109	10,997	32

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1965	42	4	38	42	-	13	29	37	-
1966	56	-	56	47	-	29	18	21	9
1967	113	9	104	105	3	61	41	57	8
1968	151	8	143	128	3	77	48	440	23
1969	160	23	137	119	6	65	48	383	41
1970	400	41	359	307	43	155	109	1,793	93
1971	252	93	159	213	36	116	61	408	39
1972	381	39	342	362	32	176	154	1,801	19
1973	362	19	343	308	23	159	126	1,433	54
1974	220	54	166	194	23	111	60	987	26
1975	239	26	213	198	12	113	73	971	41
1976	480	41	439	405	21	244	140	1,691	75
1977	441	75	366	377	30	208	139	875	64
1978	743	64	679	671	32	423	216	2,879	72
1979	415	72	343	369	20	210	139	1,866	46
1980	533	46	487	487	52	292	143	2,078	46
1981	492	46	446	432	51	242	139	2,921	60
1982	551	60	491	462	34	270	158	7,924	89
1983	599	89	510	549	39	395	115	3,837	50
1984	400	50	350	354	45	249	60	3,396	46
1985	350	46	304	334	31	257	46	8,457	16
1986	245	16	229	206	19	168	19	433	39
1987	217	39	178	204	22	157	25	587	13
1988	194	13	181	180	17	141	22	1,526	14
1989	250	14	236	226	11	181	34	2,751	24
1990	328	24	304	287	15	244	28	3,106	41
1991	340	41	299	281	23	232	26	1,723	59
1992	377	59	318	331	20	286	25	1,380	46
1993	459	46	413	392	40	311	41	3,622	67
1994	497	67	430	443	13	377	53	4,733	54
1995	415	54	361	377	7	330	40	2,926	38
1996	347	38	309	314	13	263	38	7,956	33
1997	340	33	307	299	15	222	62	11,569	41
1998	425	41	384	341	10	233	98	19,651	84
1999	566	84	482	427	8	238	181	170,678	139

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1973	135	84	51	72	11	7	54	63
1974	111	63	48	31	17	14	-	80
1975	105	80	25	53	19	14	20	52
1976	86	52	34	43	16	18	9	43
1977	95	43	52	33	12	12	9	62
1978	115	62	53	34	19	11	4	81
1979	183	81	102	43	11	19	13	140
1980	183	140	43	76	38	29	9	107
1981	214	107	107	56	23	23	10	158
1982	235	158	77	60	30	22	8	175
1983	291	175	116	96	43	41	12	195
1984	316	195	121	99	46	37	16	217
1985	337	217	120	116	46	60	10	221
1986	316	221	95	71	26	38	7	245
1987	339	245	94	115	40	63	12	224
1988	282	224	58	88	26	49	13	194
1989	256	194	62	108	63	45	-	148
1990	250	148	102	73	50	23	-	177
1991	298	177	121	71	44	27	-	227
1992	340	213	127	108	74	34	-	232
1993	389	241	148	156	94	62	-	233
1994	353	233	120	278	95	183	-	616
1995	355	213	142	132	98	34	-	223
1996	346	223	123	123	79	44	-	223
1997	326	223	103	153	120	33	-	173
1998	282	173	109	94	71	23	-	188
1999	294	188	106	92	76	16	-	202

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