

# 孩童養育成本衡量 ——台灣的實證研究\*

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均等規模是衡量家庭組成的福利水準之最適指標，提供研究夫婦有偶家庭於扶養小孩，需要額外增加多少所得，始能夠維持沒有扶養小孩下的生活水準。本文透過均等規模具獨立性基礎與正規性的假設，建立固定參數與擴張參數的規模型式，利用家計收支調查資料建構完整消費需求體系，估計台灣夫婦有偶家庭的均等規模指標，藉以分析家庭父母對未成年子女的邊際養育支出成本。實證顯示考量家庭各個孩童數目差異的擴張參數模式是顯著異於固定參數模式，此時所估計的孩童邊際養育成本具有先增後減的特殊現象，即第一個孩童的養育成本相較無小孩的家庭約高出 39%，第二個孩童之養育成本則遞增至 43%，第三個孩童養育成本降低至 28%，進一步檢視平均成本的變動差異發現規模固定或規模經濟的育兒消費行為不一定成立。

關鍵字：均等規模、育兒成本、福利衡量

## Measuring the Cost of Children in Taiwan

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### ABSTRACT

Equivalence scales are frequently used to measure the well-being of households with a given demographic composition and to provide information on how much expenditure a household with one child needs to reach the same welfare level as a reference childless couple household. In this paper, we adopt a complete demand system approach and impose the condition of Independence of Base (or Equivalence Scale Exactness) to obtain the measurement of equivalence scales based on invariant and extended parameter models. By using household survey data collected in Taiwan from 1989-1998, our results show that the estimates obtained by the extended parameter model have more explanatory power than those obtained from the invariant parameter model. The results imply that large households show increasing marginal cost for raising a second child and decreasing marginal cost for raising more than three children. Our findings indicate that an exact measurement of cost of a child needs more research efforts.

Key Words: equivalence scales, cost of children, welfare  
measurement