移轉所得對台灣所得分配的影響

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　　移轉所得的加入，扭轉了台灣家庭「平均每人可支配所得」不均度從 1976 年到 2000 年長期遞增的趨勢。根據靜態不均度分解，本文發現：(1)所有移轉支出項目都是均化因子。(2)房屋地價稅雖是均化因子，但其平均化功能不及所得稅，且還出現減弱現象。(3)政府移轉收入的角色漸從「利富」轉成「利貧」。(4)私人移轉支出是最強的均化因子，所得稅次之。(5)政府稅賦的平均化功能比政府移轉收入強。(6)保險支出雖具平均化效果，保險受益卻從早年的均化因子，轉為 1993 年之後的不均化因子。(7)移轉所得淨額降低不均度的效果雖有波動，仍呈長期遞增趨勢。另外，我們也進行動態不均度分解，其結果可與靜態分解相呼應。

關鍵詞：移轉所得、所得分配、靜態不均度分解、動態不均度分解

壹、前言

　　家庭的可支配所得（disposable income）乃是薪資所得、產業主所得、財產所得和移轉所得的總和。薪資所得和產業主所得是一般家庭主要的所得來源，兩者的和常被稱爲家庭的工作收入或工作報酬（earnings）。把工作收入加上財產所得就是要素所得（factor income）。最後，與勞動無關的移轉

The Impacts of Transfer Income on Income Distribution in Taiwan

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ABSTRACT

During the period 1976-2000, the rising trend of disposable income adjusted by the size of the household becomes flat when transfer income is included as the fourth component of disposable income in Taiwan. The major findings from static inequality decomposition are as follows: (1) Transfer expenditures are income equalizing. (2) The equalizing effect of property taxes declines over time and is weaker than that of income tax. (3) The role of transfer receipts from the government shifts from pro-rich to pro-poor gradually. (4) Transfer expenditures to private individuals is the most important equalizing factor among transfer receipts and transfer expenditures. (5) The equalizing effect of taxes is larger than that of transfer receipts from the government. (6) Benefit of insurance is income equalizing before 1993 and income disequalizing after then. (7) The net equalizing effect of transfer receipts and transfer expenditures increases over time. Finally, dynamic inequality decomposition is applied to confirm the above findings.

Key Words: transfer income, income distribution, static
inequality decomposition, dynamic inequality
decomposition