

# 재정포럼

Monthly Public Finance Forum

가

OECD 가

1992

IMF

가

재정포럼

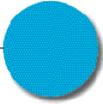
• 2001년 5월 15일 발행 • 제59호 • 1996년 5월 31일 등록 • 라7859 • 발행처/한국조세연구원 • 138-774 서울특별시 송파구 가림동 79-6 • 전화(02)2186-2131~2 • 월간

2001년 5월호 (동권 제59호)

한국조세연구원

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

	2		/ 姜正寧
	6		가 / 安鍾錫
	24		/ 玄鎭權
OECD	46	1992	/
가	56		/ 全瑛俊 · 韓道淑
	61		/ 李哲印 · 全瑛俊
	65		/ 朴宗奎 · 金珍永
	69		/ 金正勳
	70		/ 韓道淑
	75	가	
	76	(戰線) 2	/
	78	Click and Mortar	/
	80		/ 李濬
	86	IMF	(World Economic Outlook)
	90	4	
	95		
	97	2001 2	( )
	100	가	
	112		,



姜正寧 /

1997

IMF

(Allan Greenspan)

가 가

가

가

가

가

가

가

가

가

가

가

가 가

가 .  
가가  
, 가 . 가  
가 .

가 . 가

1997 가  
가  
2000  
76 , GDP 14.8%

50%

Primary Dealer

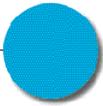
Back)

(Buy

가

3

가  
가  
가가



가 . 가  
,

가 .

가 .

가

가

~~가~~

가 .

가

가

가 가

가 . ,  
,

가

가 .  
,



1. 安 鍾 錫
2. 玄 鎮 權

가

# 가



安 鍾 錫

(jsan@kipf.re.kr)

## I.

가

가

가

가

가

가

가 가

가

가

\*

가

G7 가 EU

OECD

G7 가 EU

가 가

가

OECD

가

II.

1.

10

1990

1992

31.8%

1993

9.4%

1994

1999

가

1990

가

가 1980

, 1980

1990

가

, OECD 가

1996

20

가

1997

가

33.7%

가

1998

50

가

, 1999

100

. 1998

1999

가

가

가

가

2000



가 47 가( )  
 , 47 가 가  
 가 , , , .  
 가 2000 10 27 30 27 90%  
 27 2  
 90% .  
 가 .  
 27 82%  
 22 2000 , 9% 2 4  
 1999 가 90% 2  
 . 3 (1996 98 )  
 8,400  
 3.1% .  
 가 . 2000  
 ( ' ) 가 13 5  
 3  
 가  
 8 2 10.5% <sup>1)</sup>.  
 2.  
 1990 가 가  
 1994 가 . 1997 . 2000  
 41.4% 가  
 가 2000  
 1999 .  
 가 40% ,  
 30.8% , 13.1% . <sup>1)</sup>  
 9.3% 2/3( 6.1%) .

(1)

2000 . 1990  
 가 가 ,  
 36.7% 가 가  
 . 2000 가 36.7%  
 13 13  
 . 2000  
 1,200  
 0.5% .  
 < 2> :  
 ( : , %)

		가					
1990	2,883		24.8	6.0	43.7	5.3	2.5
1991	1,115		38.2	8.0	41.1	3.7	1.0
1992	1,219	9.3	42.7	11.7	32.1	3.0	1.4
1993	1,262	3.5	39.7	13.9	30.9	3.5	0.7
1994	2,300	82.3	50.0	15.5	24.7	2.1	0.8
1995	3,072	33.6	55.6	19.1	17.8	3.9	1.3
1996	4,249	38.3	40.1	13.9	37.3	6.0	1.9
1997	3,230	-24.0	48.8	10.8	22.9	8.0	3.0
1998	3,895	20.6	39.9	25.8	23.4	5.3	1.1
1999	2,549	-34.6	40.2	9.9	41.2	6.6	3.8
2000	3,604	41.4	22.7	3.9	32.0	38.6	36.7
1968 2000	29,377		39.8	13.1	30.8	9.3	6.1

: (http://www.koreaxim.go.kr)

3.

2000

2000  
7 13 5  
3

가

2000 7 13 5  
/

. 13 5

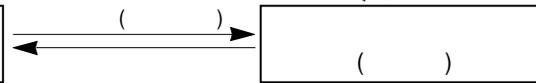
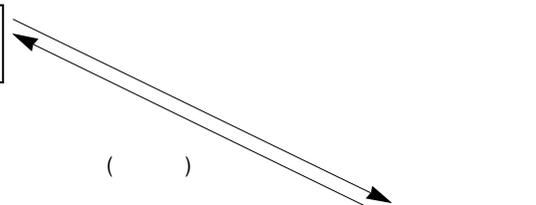
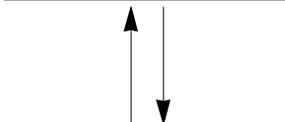
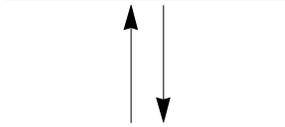
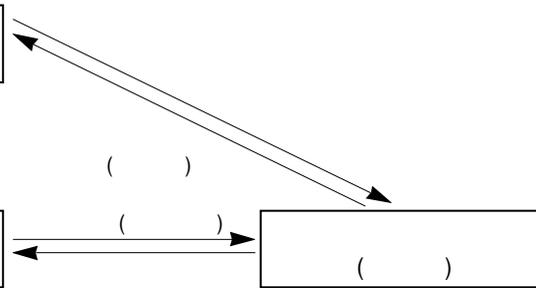
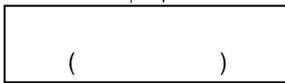
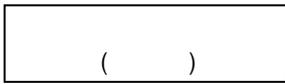
가

3

가

가

가



( )

( )

( )

가

13

5

3

3

13 5

가

(1)

가 , 가  
,  
13 5  
(stock swap)  
,  
가 . 가  
가  
,  
. 1990  
1997 가 가  
3.8%, 가 2000 36.7% , 1999  
가 가  
가 가  
가 ,  
가 .  
가 .



(1)

가

2.

가

가 .

가 ,

가  
가

가

가

가 .

가

가

가

가

, (CFC: Controlled Foreign Company) ,

(FIF: Foreign Investment Fund) 가 .

가 .

가

OECD

가 . OECD

가

CFC, FIF

가 가가

. OECD

OECD

OECD

OECD

CFC  
FIF 가 .

#### IV. OECD

1.

가 가가

CFC(Controlled Foreign Company)

FIF(Foreign Investment Fund) 가 . 가

가

CFC , FIF

OECD CFC 가 15 ,

< 3> <sup>2)</sup>.

(residence principle)

(capital export neutrality)

CFC

CFC 가

2)OECD, Controlled Foreign Company Legislation, 1996.

(1)

CFC  
가

< 3 >

CFC

가  
CFC

CFC				
(control)	•	•	•	• 5
	• 50%	• 50%	• 50%	• 50%
(foreign)	• 1	• .	• .	• .
	10%			• .
	•	• 30%	• 3/4	• , 가 (grey list)
	• Subpart F ( , )	•	•	• CFC
	• . 10%	•	• 10%	• 10%
	• . 10%	•	• ( , ) 가	•
	• 1) 5% 100	• CFC 10% , 12	• , , , CFC ,	•
	• 1) 90%			
	• ( ) ( )	• 가	•	•

: 1)  
: OECD, Controlled Foreign Company Legislations, 1996.



(1)

CFC FIF

, 가 .  
 CFC FIF 가 가  
 . 가 가  
 , OECD OECD 가

2.

CFC FIF  
 . 가 가 가  
 . CFC 가  
 , CFC  
 .  
 , , , :  
 : CFC  
 : CFC (target territory)  
 : 10%( 25%)  
 : CFC , , 가  
 가  
 . CFC  
 가 . 가 CFC  
 ,  
 가 가 .

OECD 가 , 가 , 가 .  
 가 , 가 .

가 , .

, , ,  
 3

(numbered account) 가 .

가  
 , 가

, , , , , ,

, , , , , ,  
 가 .

가 .

FIU(Financial Intelligence Unit: ) , , 가

가 가  
 가

, , 가 , , , , , , , ,

(1)

2001 7

3.

OECD

가

가

가  
가  
OECD가

(no or

nominal tax).

가

(lack of effective exchange of information)

(lack of transparency)

(no substantial activities) ,

(passive income)

(booking center) 가 .

OECD 47

가

35

2000 6

가 1

2001 7

가

가

OECD가  
 OECD  
 가  
 rate)  
 60  
 2003

(no or low effective tax  
 rate)  
 2000 6  
 1996  
 CFC  
 FIF

V.

1.

(CFC, FIF, 가 )  
 CFC  
 , FIF , 가 , OECD  
 3). CFC FIF  
 , FIF  
 1996 「 」 4  
 CFC  
 가  
 가 가  
 CFC  
 CFC 가  
 CFC

3)OECD, " Harmful Tax Competition: An Emerging Global Issue, " C/ MIN(98)13 ANN, Apr. 1998.

(1)

가 . , CFC 가 가  
CFC ,  
CFC , 가 CFC , CFC  
CFC CFC , 가  
CFC 가 CFC  
가 .  
가 .  
2001 2 가  
가 .  
OECD  
2.  
CFC

FIF

가 OECD

가

가 OECD

가 5

, OECD

가

가

. CFC

FIF

, 가

가

가 OECD

가

FIU

가

OECD가

(2003 )

OECD

가

가

가

가

가 OECD

가

가 OECD





(1991), (1996), (1995), (1985), (1997)  
 Fullerton 가 Hyun, et al.(2000) King-  
 1960 1998 39

1.

가 가  
 Harberger(1962)  
 Jorgenson(1963) (Cost of Capital)  
 Harberger

가  
 Jorgenson

가 가  
 Auerbach and Jorgenson(1980) 1981  
 Jorgenson and Sullivan(1981)

가 가  
 가 가

(2)

가 , 가 King and Fullerton(1984) . King and Fullerton , 4

가 King and Fullerton 가

가 
$$t = \frac{p - s}{p}$$

p , s 가 (p-s) , (tax wedge)가

< 1> King and Fullerton OECD(1991), Jorgenson and Landau(1993) 가 OECD 가 . King and Fullerton 가가

(1985), (1991), (1996), . (1997) < 2>

가



(2)

(1985)

< 2>

1960 1983

가

(1985)

- o : 1960 1983
- o : , , ,
- o : Jorgenson and Sullivan

(1991)

- o : 1966 1989
- o : , , ,
- o :

(1996)

- o : 1983, 1985, 1987, 1989, 1991, 1993, 1995
- o : , , ,
- o : King and Fullerton

(1997)

- o : 1982, 1987, 1992, 1997
- o : , , , ,
- o : King and Fullerton

(1985) Jorgenson and Sullivan(1981)

1960 1983

가

< 3>

가

1960

0.319

0.319

0.3 0.019

6%가

1962 1967

1972 1981

가

1970

〈표 3〉 자산형태별 한계유효세율

	전 자 산			건물 및 구축물			기계 및 설비			
	조세감면전 유효세율(A)	조세감면후 유효세율(B)	C/A (%)	조세감면전 유효세율(A)	조세감면후 유효세율(B)	C/A (%)	조세감면전 유효세율(A)	조세감면후 유효세율(B)	C/A (%)	
	효과(C)	효과(C)	(%)	효과(C)	효과(C)	(%)	효과(C)	효과(C)	(%)	
1960	0.319	0.300	6.0	0.320	0.313	0.007	0.319	0.274	0.045	14.1
1961	0.237	0.215	9.3	0.236	0.228	0.008	0.242	0.184	0.058	24.0
1962	0.216	0.189	12.5	0.214	0.203	0.011	0.218	0.160	0.058	26.6
1963	0.269	0.227	15.6	0.267	0.252	0.015	0.274	0.184	0.090	32.8
1964	0.324	0.281	13.3	0.322	0.304	0.018	0.328	0.235	0.093	28.4
1965	0.324	0.284	12.3	0.323	0.304	0.019	0.328	0.243	0.085	25.9
1966	0.377	0.328	13.0	0.377	0.342	0.085	0.376	0.291	0.085	22.6
1967	0.372	0.319	14.2	0.374	0.343	0.061	0.368	0.267	0.101	27.4
1968	0.453	0.436	3.8	0.472	0.463	0.009	0.442	0.414	0.028	6.3
1969	0.449	0.434	3.3	0.471	0.459	0.012	0.442	0.414	0.028	6.3
1970	0.454	0.438	3.5	0.474	0.465	0.009	0.443	0.415	0.028	6.3
1971	0.414	0.395	4.6	0.430	0.418	0.012	0.403	0.368	0.035	8.7
1972	0.375	0.311	17.1	0.387	0.295	0.092	0.365	0.296	0.069	18.9
1973	0.437	0.369	15.6	0.425	0.368	0.057	0.427	0.343	0.084	19.7
1974	0.435	0.342	21.4	0.424	0.350	0.074	0.440	0.326	0.114	25.9
1975	0.543	0.451	16.9	0.527	0.437	0.090	0.551	0.397	0.154	27.9
1976	0.531	0.428	19.4	0.524	0.450	0.074	0.537	0.363	0.174	32.4
1977	0.517	0.380	26.5	0.527	0.396	0.131	0.514	0.323	0.191	37.2
1978	0.503	0.366	27.2	0.528	0.347	0.181	0.487	0.323	0.164	33.7
1979	0.504	0.359	28.8	0.532	0.350	0.182	0.486	0.310	0.176	36.2
1980	0.508	0.383	24.6	0.531	0.372	0.159	0.487	0.383	0.154	31.6
1981	0.530	0.405	23.6	0.540	0.376	0.164	0.514	0.357	0.157	30.5
1982	0.502	0.454	9.6	0.511	0.467	0.044	0.487	0.434	0.053	10.9
1983	0.439	0.394	10.3	0.445	0.404	0.041	0.431	0.379	0.052	12.1

(2)

1979

29%

가

1982

(1997)

King and

Fullerton(1984)

1982 ,

1987 , 1992 , 1997

(1985)

, 1982

< 4>

(1997)

<sup>2)</sup>,

(-)

가

가

가

가

가

< 5>

2) (1997) 가

1987

가

가

가 1983

< 4> 가

( : %)

		1983	1987	1991	1995
		-0.54	-1.42	-0.93	0.51
		-6.20	-7.04	-6.41	-4.99
		3.85	2.40	2.70	7.14
		-21.37	-25.29	-24.46	-20.36
		3.27	3.27	3.73	4.03
		-36.19	-37.27	-32.99	-26.99
		34.38	33.71	30.32	27.09
		34.87	34.20	30.83	27.53

1987

가

: (1997).

< 5> 가

( : %)

	1983	1987	1991	1995
	-1.27	-4.51	-3.91	-2.02

: (1997).

1.

Hyun, et al.(2001) 1960 1998 39

가

39

< 6> [ 1]

1998

(-)

. 1998

가

1997

(2)

가  
가  
가 1998  
1997 79% 1998  
13% , 39 가  
가 ,  
가  
가  
1960  
, 1970 가  
1972  
, 1972 가  
1971 0.8305  
1972 0.5349  
, 1998  
1998  
0.1333, 0.5229 , 39  
20% , 1998 10% ,  
39  
(+)  
1970 가  
, 1975  
1981 10%

1975 1980

가 , (-)

1990

가

가 ,

가 .  
1990

가

. 1974

, 1975

(-) 가

2.

< 9> Jorgenson and Landau(1993)

OECD 9 . 1990

가 , 가

가가

, OECD 9

가

(2)

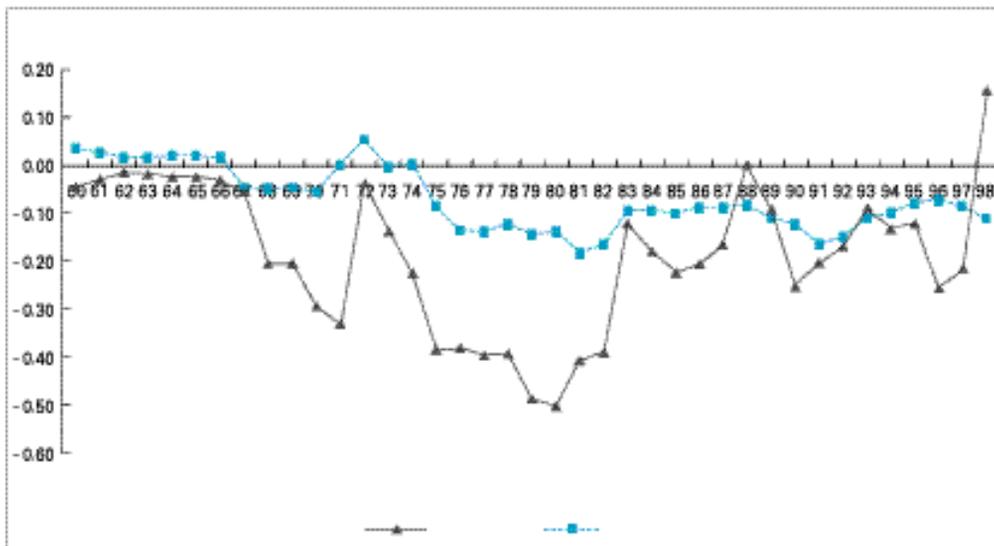
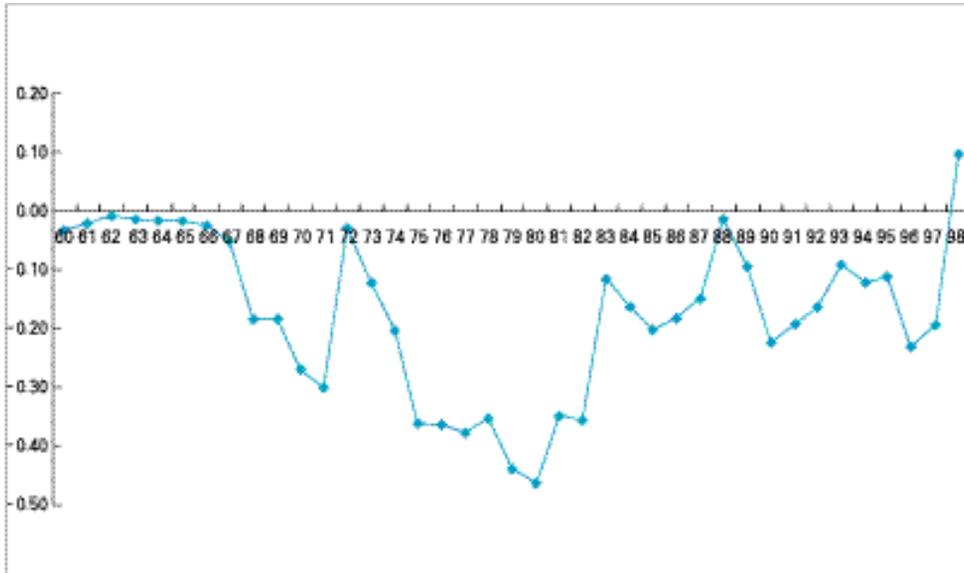
OECD 1990 가 . 1990  
9 , , 가 . 1990  
가 , 가 .  
가 . .  
1975 1980 가 1970 가 . 1982  
가 .  
OECD 9 가 , 가

< 6>

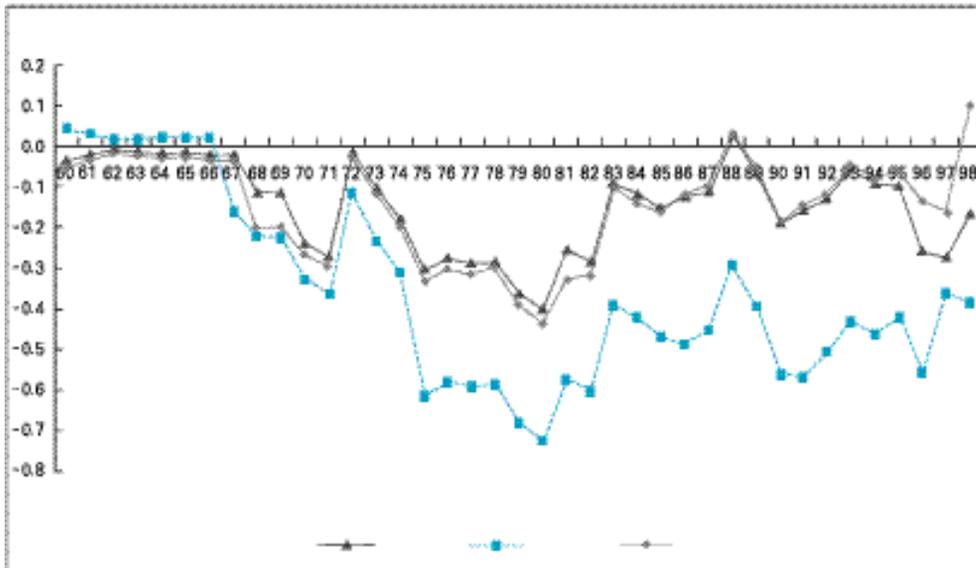
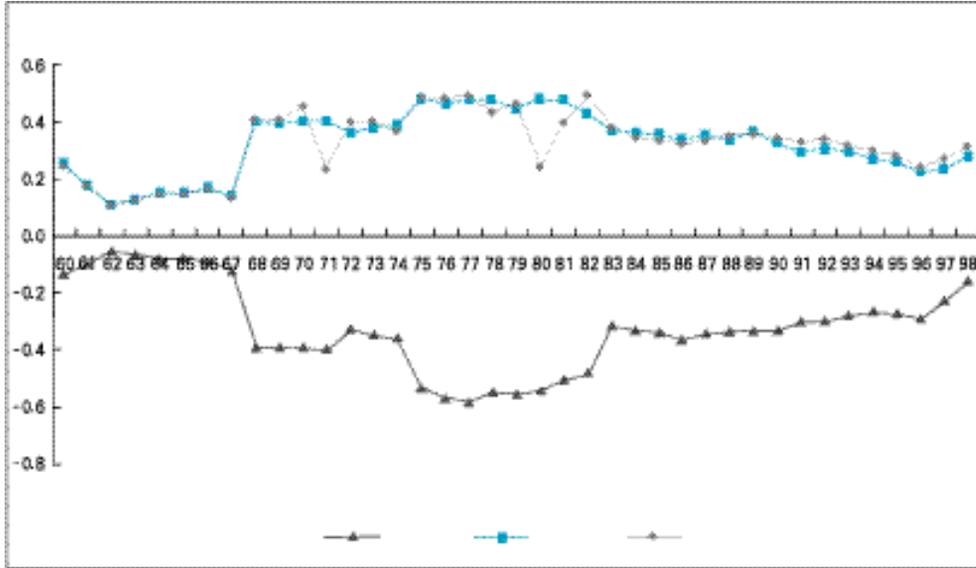
1960	- 0.035	- 0.046	0.033	- 0.136	0.250	0.246	- 0.037	0.043	- 0.054
1961	- 0.024	- 0.031	0.024	- 0.095	0.177	0.177	- 0.023	0.027	- 0.037
1962	- 0.011	- 0.015	0.015	- 0.052	0.104	0.104	- 0.011	0.016	- 0.018
1963	- 0.016	- 0.020	0.015	- 0.065	0.124	0.125	- 0.015	0.017	- 0.024
1964	- 0.020	- 0.026	0.019	- 0.081	0.150	0.151	- 0.019	0.021	- 0.031
1965	- 0.020	- 0.026	0.019	- 0.081	0.150	0.151	- 0.019	0.021	- 0.031
1966	- 0.026	- 0.032	0.015	- 0.094	0.165	0.167	- 0.024	0.020	- 0.038
1967	- 0.054	- 0.054	- 0.049	- 0.122	0.137	0.141	- 0.024	- 0.160	- 0.038
1968	- 0.185	- 0.206	- 0.049	- 0.392	0.397	0.404	- 0.114	- 0.222	- 0.202
1969	- 0.185	- 0.206	- 0.049	- 0.392	0.397	0.404	- 0.114	- 0.222	- 0.202
1970	- 0.269	- 0.295	- 0.056	- 0.391	0.401	0.449	- 0.239	- 0.330	- 0.268
1971	- 0.301	- 0.329	- 0.002	- 0.400	0.400	0.232	- 0.274	- 0.365	- 0.297
1972	- 0.032	- 0.041	0.051	- 0.326	0.359	0.396	- 0.017	- 0.116	- 0.025
1973	- 0.126	- 0.138	- 0.005	- 0.352	0.382	0.394	- 0.106	- 0.234	- 0.118
1974	- 0.205	- 0.224	0.002	- 0.358	0.384	0.368	- 0.181	- 0.312	- 0.198
1975	- 0.361	- 0.384	- 0.084	- 0.539	0.479	0.478	- 0.305	- 0.616	- 0.335
1976	- 0.363	- 0.382	- 0.136	- 0.569	0.468	0.476	- 0.278	- 0.582	- 0.307
1977	- 0.376	- 0.396	- 0.138	- 0.588	0.479	0.487	- 0.289	- 0.592	- 0.322
1978	- 0.351	- 0.393	- 0.123	- 0.546	0.479	0.435	- 0.288	- 0.587	- 0.301
1979	- 0.438	- 0.486	- 0.144	- 0.556	0.442	0.462	- 0.363	- 0.681	- 0.390
1980	- 0.463	- 0.501	- 0.139	- 0.546	0.475	0.239	- 0.403	- 0.728	- 0.439
1981	- 0.348	- 0.407	- 0.181	- 0.503	0.473	0.396	- 0.256	- 0.574	- 0.331
1982	- 0.354	- 0.391	- 0.165	- 0.486	0.430	0.489	- 0.286	- 0.606	- 0.326
1983	- 0.118	- 0.121	- 0.094	- 0.322	0.368	0.374	- 0.090	- 0.392	- 0.103
1984	- 0.164	- 0.178	- 0.092	- 0.333	0.359	0.347	- 0.117	- 0.426	- 0.141
1985	- 0.202	- 0.223	- 0.098	- 0.346	0.351	0.339	- 0.158	- 0.470	- 0.162
1986	- 0.183	- 0.206	- 0.087	- 0.363	0.333	0.329	- 0.122	- 0.489	- 0.121
1987	- 0.151	- 0.165	- 0.087	- 0.351	0.349	0.330	- 0.112	- 0.457	- 0.104
1988	- 0.017	0.001	- 0.080	- 0.338	0.339	0.342	0.027	- 0.293	0.027
1989	- 0.094	- 0.090	- 0.111	- 0.341	0.357	0.357	- 0.061	- 0.396	- 0.058
1990	- 0.225	- 0.253	- 0.119	- 0.335	0.327	0.336	- 0.187	- 0.561	- 0.192
1991	- 0.193	- 0.200	- 0.161	- 0.304	0.291	0.327	- 0.158	- 0.571	- 0.153
1992	- 0.165	- 0.168	- 0.148	- 0.309	0.307	0.338	- 0.131	- 0.510	- 0.124
1993	- 0.093	- 0.088	- 0.107	- 0.287	0.292	0.310	- 0.056	- 0.431	- 0.050
1994	- 0.122	- 0.129	- 0.096	- 0.271	0.268	0.296	- 0.092	- 0.466	- 0.083
1995	- 0.112	- 0.119	- 0.077	- 0.276	0.257	0.276	- 0.100	- 0.424	- 0.061
1996	- 0.228	- 0.254	- 0.069	- 0.298	0.222	0.234	- 0.261	- 0.557	- 0.139
1997	- 0.193	- 0.212	- 0.080	- 0.234	0.230	0.269	- 0.277	- 0.365	- 0.164
1998	0.097	0.160	- 0.109	- 0.163	0.279	0.308	- 0.163	- 0.386	0.098

(2)

[ 1 ]



[ 1] ( )

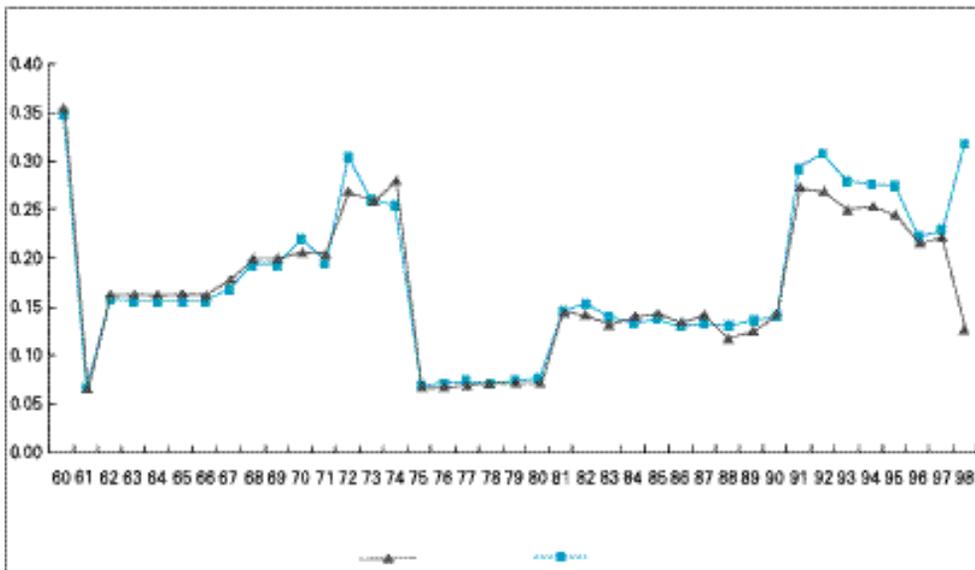
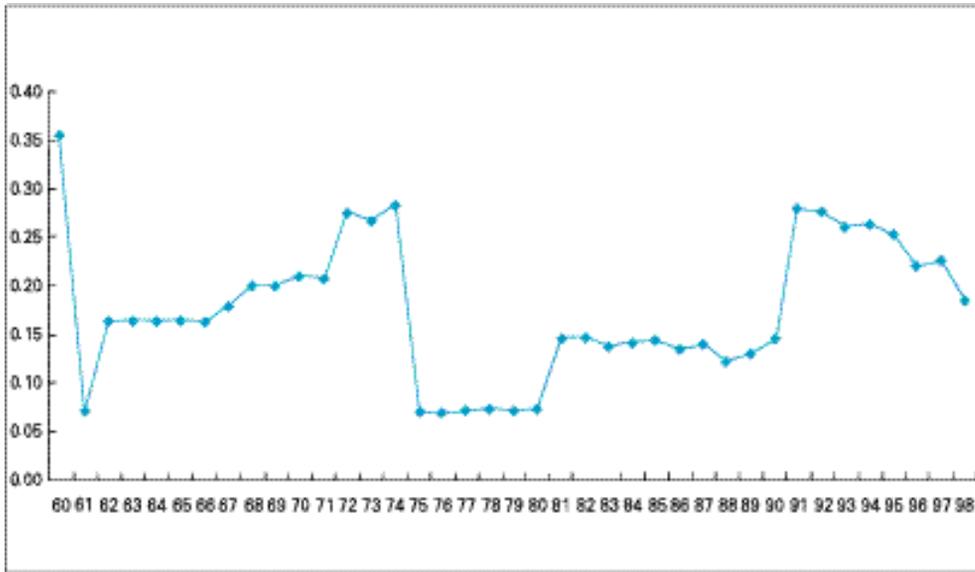


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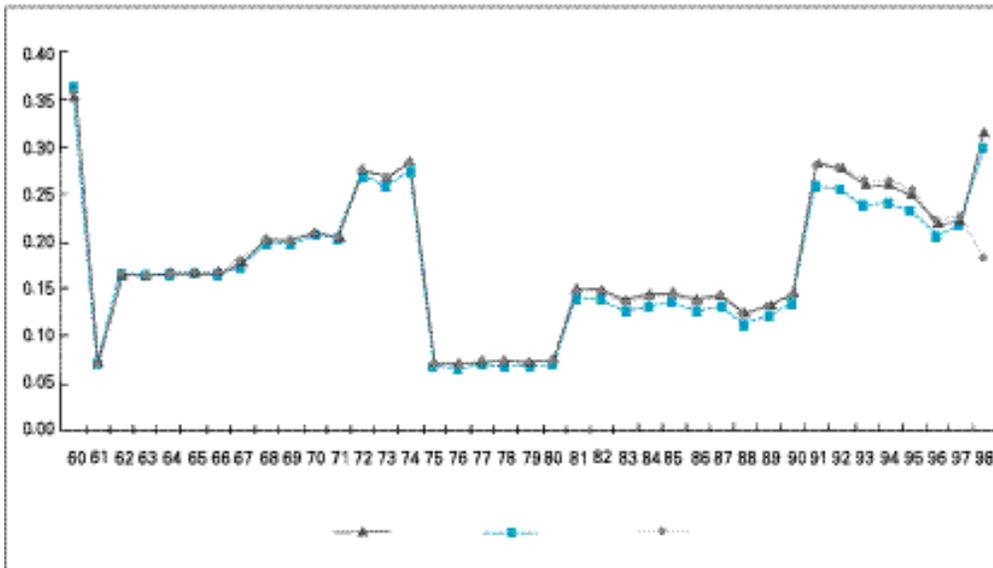
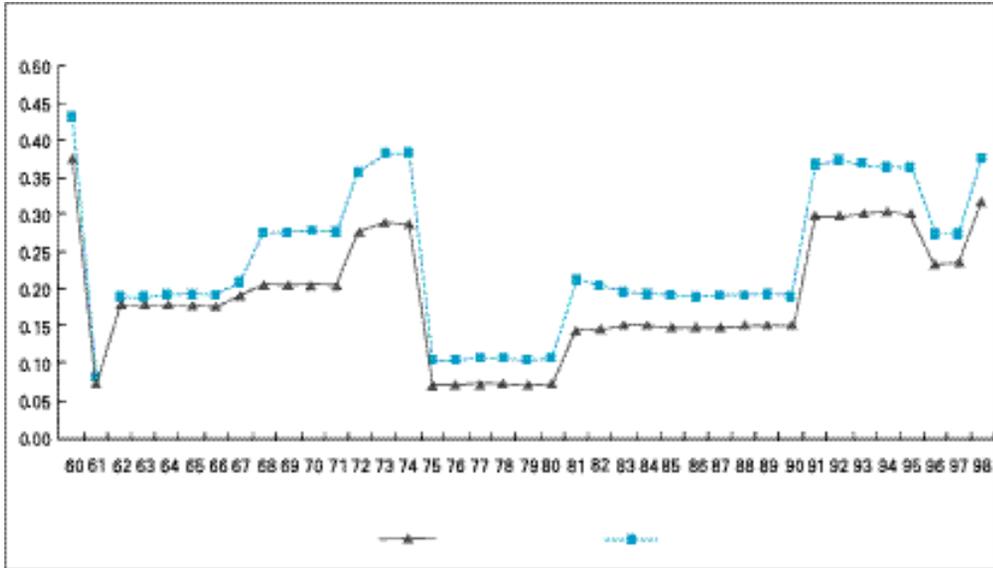
1960	0.355	0.355	0.352	0.374	0.433	0.352	0.362	0.354
1961	0.068	0.068	0.066	0.073	0.080	0.067	0.069	0.068
1962	0.163	0.164	0.158	0.177	0.187	0.161	0.163	0.164
1963	0.163	0.164	0.158	0.176	0.188	0.161	0.163	0.164
1964	0.163	0.164	0.158	0.176	0.191	0.161	0.164	0.164
1965	0.163	0.164	0.158	0.176	0.191	0.161	0.164	0.164
1966	0.163	0.164	0.158	0.175	0.192	0.161	0.164	0.164
1967	0.178	0.179	0.170	0.191	0.208	0.177	0.171	0.180
1968	0.200	0.200	0.196	0.204	0.274	0.201	0.196	0.200
1969	0.200	0.200	0.196	0.204	0.274	0.201	0.196	0.200
1970	0.208	0.207	0.221	0.204	0.275	0.209	0.205	0.208
1971	0.206	0.206	0.197	0.204	0.275	0.207	0.203	0.206
1972	0.274	0.271	0.305	0.275	0.356	0.274	0.267	0.275
1973	0.265	0.265	0.261	0.288	0.380	0.267	0.258	0.266
1974	0.282	0.283	0.257	0.287	0.380	0.283	0.274	0.282
1975	0.069	0.069	0.069	0.070	0.103	0.070	0.066	0.069
1976	0.068	0.068	0.071	0.069	0.102	0.069	0.065	0.068
1977	0.069	0.069	0.073	0.071	0.105	0.071	0.067	0.070
1978	0.071	0.071	0.070	0.071	0.105	0.072	0.068	0.071
1979	0.070	0.070	0.073	0.071	0.102	0.071	0.067	0.070
1980	0.072	0.072	0.077	0.071	0.105	0.073	0.069	0.072
1981	0.145	0.144	0.146	0.143	0.209	0.147	0.138	0.145
1982	0.144	0.142	0.154	0.144	0.202	0.146	0.137	0.144
1983	0.134	0.133	0.140	0.148	0.193	0.135	0.126	0.134
1984	0.139	0.140	0.133	0.148	0.191	0.140	0.130	0.140
1985	0.141	0.141	0.137	0.147	0.190	0.143	0.134	0.142
1986	0.133	0.134	0.131	0.147	0.188	0.136	0.125	0.135
1987	0.138	0.140	0.132	0.147	0.190	0.140	0.130	0.140
1988	0.120	0.117	0.130	0.148	0.189	0.122	0.112	0.122
1989	0.128	0.127	0.136	0.148	0.191	0.129	0.119	0.130
1990	0.142	0.142	0.141	0.148	0.187	0.143	0.133	0.143
1991	0.278	0.275	0.293	0.297	0.367	0.281	0.259	0.281
1992	0.274	0.269	0.309	0.297	0.370	0.276	0.255	0.277
1993	0.259	0.251	0.280	0.299	0.367	0.261	0.239	0.263
1994	0.261	0.256	0.278	0.300	0.362	0.262	0.241	0.264
1995	0.251	0.246	0.275	0.299	0.360	0.249	0.232	0.256
1996	0.218	0.217	0.222	0.229	0.271	0.217	0.205	0.222
1997	0.223	0.223	0.228	0.232	0.272	0.219	0.215	0.225
1998	0.182	0.126	0.319	0.315	0.372	0.314	0.298	0.181

[ 2 ]



(2)

[ 2] ( )

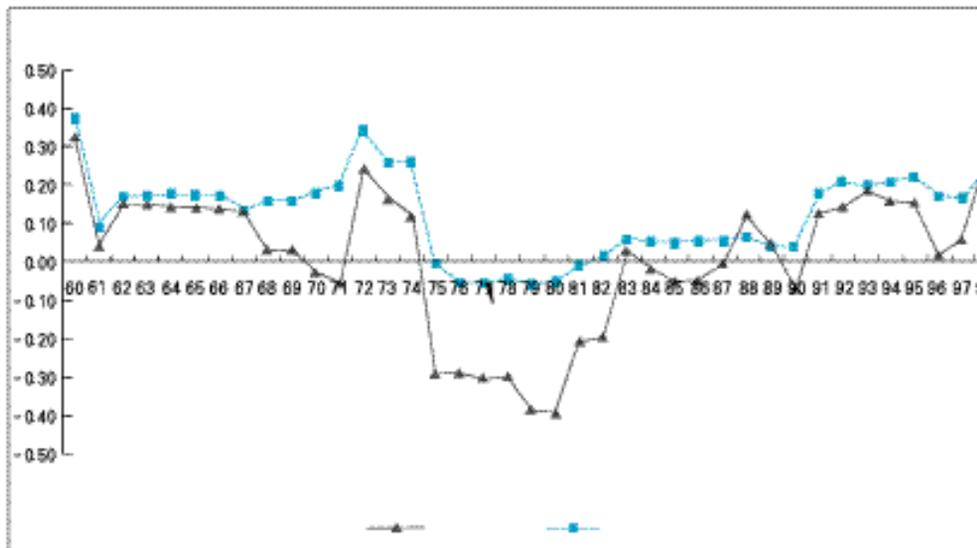
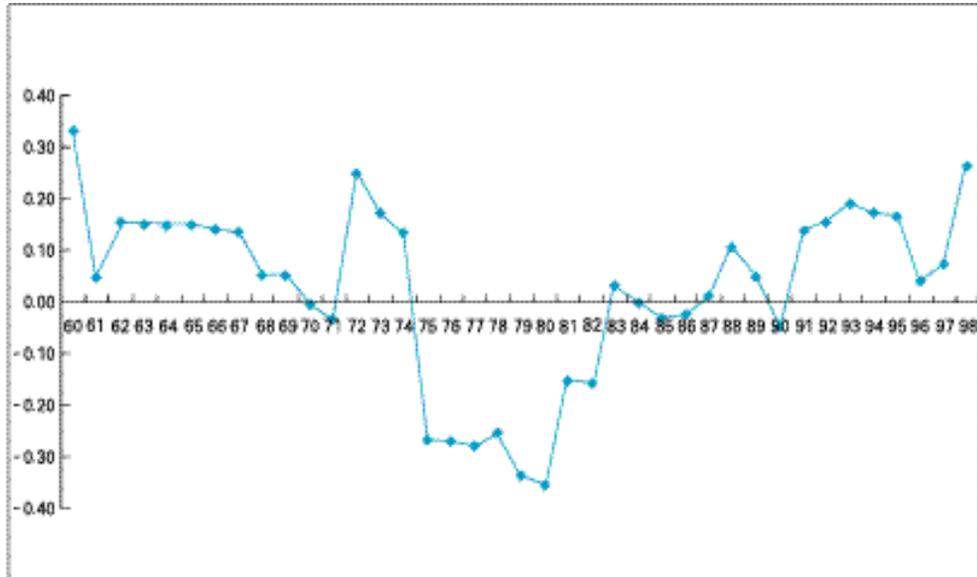


< 8 >

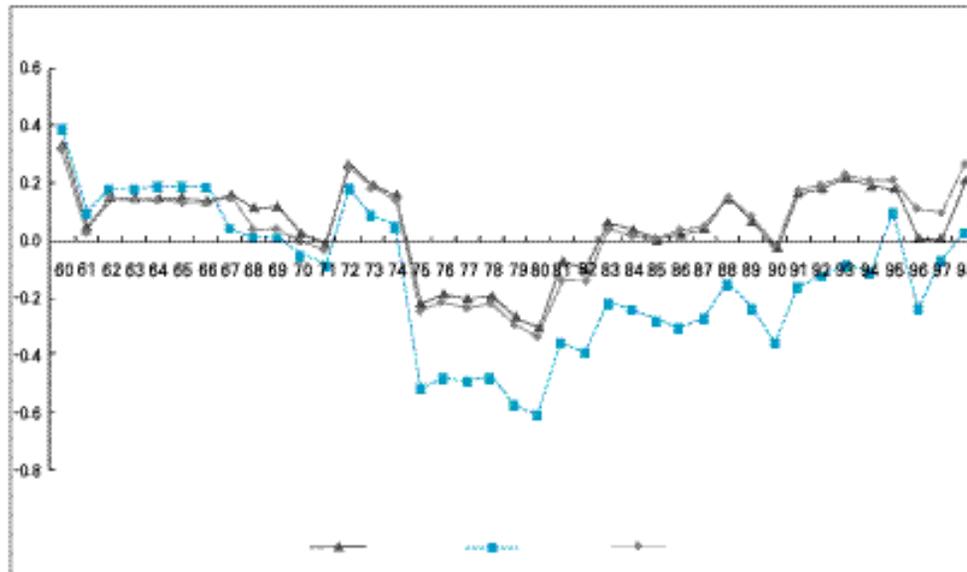
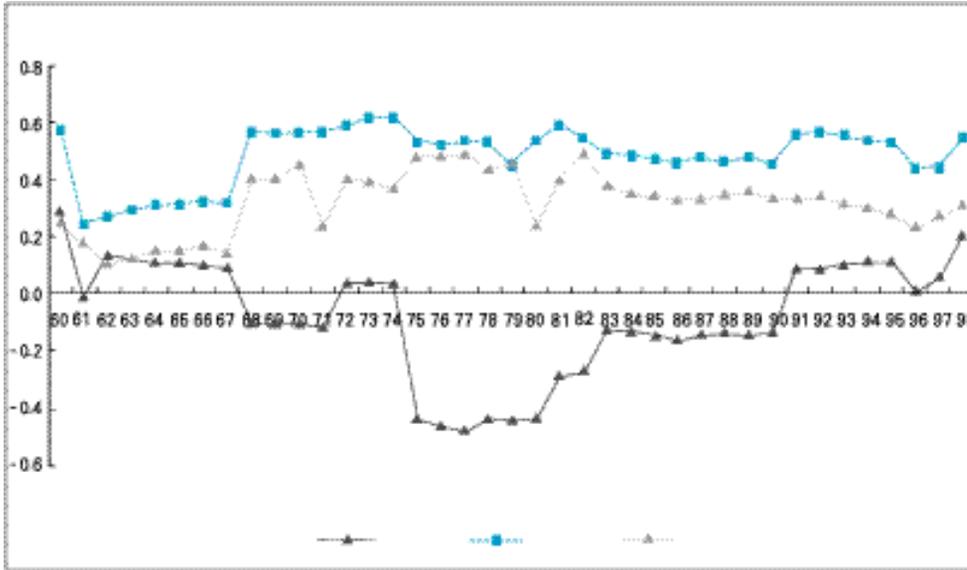
1960	0.332	0.325	0.373	0.290	0.575	0.246	0.328	0.389	0.319
1961	0.046	0.039	0.089	-0.015	0.243	0.177	0.046	0.093	0.034
1962	0.154	0.151	0.171	0.134	0.271	0.104	0.152	0.176	0.148
1963	0.150	0.147	0.171	0.123	0.289	0.125	0.149	0.178	0.143
1964	0.146	0.142	0.174	0.109	0.312	0.151	0.146	0.181	0.138
1965	0.146	0.142	0.174	0.109	0.312	0.151	0.146	0.181	0.138
1966	0.141	0.137	0.171	0.097	0.325	0.167	0.142	0.180	0.131
1967	0.134	0.134	0.129	0.092	0.317	0.141	0.158	0.038	0.148
1968	0.051	0.035	0.157	-0.108	0.562	0.404	0.110	0.017	0.038
1969	0.051	0.035	0.157	-0.108	0.562	0.404	0.110	0.017	0.038
1970	-0.005	-0.027	0.177	-0.107	0.566	0.449	0.020	-0.057	-0.004
1971	-0.033	-0.054	0.195	-0.115	0.565	0.232	-0.010	-0.088	-0.029
1972	0.250	0.240	0.341	0.039	0.587	0.396	0.262	0.182	0.256
1973	0.173	0.164	0.257	0.037	0.617	0.394	0.189	0.085	0.179
1974	0.134	0.123	0.259	0.032	0.618	0.368	0.154	0.048	0.140
1975	-0.268	-0.289	-0.009	-0.432	0.533	0.478	-0.214	-0.510	-0.243
1976	-0.271	-0.289	-0.055	-0.460	0.523	0.476	-0.189	-0.479	-0.218
1977	-0.281	-0.300	-0.055	-0.475	0.534	0.487	-0.198	-0.486	-0.229
1978	-0.255	-0.295	-0.044	-0.436	0.534	0.435	-0.196	-0.479	-0.208
1979	-0.337	-0.383	-0.061	-0.445	0.449	0.462	-0.266	-0.568	-0.292
1980	-0.357	-0.394	-0.051	-0.436	0.531	0.239	-0.301	-0.608	-0.335
1981	-0.153	-0.204	-0.009	-0.288	0.583	0.396	-0.071	-0.356	-0.137
1982	-0.160	-0.194	0.014	-0.273	0.545	0.489	-0.099	-0.385	-0.134
1983	0.032	0.028	0.059	-0.127	0.490	0.374	0.057	-0.217	0.045
1984	-0.003	-0.014	0.053	-0.136	0.482	0.347	0.038	-0.240	0.019
1985	-0.033	-0.050	0.053	-0.147	0.474	0.339	0.007	-0.274	0.004
1986	-0.025	-0.045	0.056	-0.163	0.458	0.329	0.031	-0.302	0.031
1987	0.009	-0.002	0.057	-0.152	0.473	0.330	0.044	-0.268	0.050
1988	0.105	0.118	0.061	-0.141	0.464	0.342	0.145	-0.148	0.146
1989	0.046	0.048	0.040	-0.143	0.480	0.357	0.076	-0.230	0.079
1990	-0.051	-0.075	0.039	-0.138	0.453	0.336	-0.017	-0.354	-0.021
1991	0.138	0.130	0.179	0.084	0.551	0.327	0.167	-0.164	0.171
1992	0.154	0.146	0.206	0.080	0.564	0.338	0.181	-0.125	0.188
1993	0.190	0.185	0.203	0.098	0.552	0.310	0.220	-0.089	0.226
1994	0.171	0.160	0.209	0.110	0.533	0.296	0.194	-0.112	0.202
1995	0.167	0.157	0.219	0.106	0.524	0.276	0.174	0.094	0.210
1996	0.040	0.018	0.169	-0.001	0.433	0.234	0.012	-0.237	0.114
1997	0.073	0.058	0.167	0.052	0.440	0.269	0.003	-0.071	0.098
1998	0.261	0.266	0.245	0.203	0.547	0.308	0.202	0.028	0.261

(2)

[ 3 ]



[ 3] ( )



(2)

< 9 >

( : %)

1980		41.4	10.3	- 30.3	16.2	- 94.4	7.6	- 19.7	- 53.3	33.8	- 46.3
		23.4	20.0	73.6	33.0	58.0	15.0	31.8	33.9	21.8	7.2
		55.1	28.2	65.6	43.9	18.4	21.5	18.4	- 1.3	48.2	- 35.7
1985		13.6	11.2	- 35.3	11.1	- 100.3	1.0	- 0.9	14.7	27.5	- 20.2
		18.5	21.2	74.5	31.6	58.8	16.2	31.9	18.2	17.7	14.1
		29.6	30.0	65.5	39.2	17.5	17.0	31.3	30.2	40.3	- 3.3
1990		15.0	24.5	- 37.3	5.2	- 78.4	6.7	-	24.8	34.0	- 22.5
		28.2	18.5	64.3	28.6	57.0	22.6	-	14.2	18.8	14.2
		39.0	38.5	51.0	32.3	23.3	27.8	-	35.5	46.4	- 5.1
1995		-	-	-	-	-	-	-	-	-	- 11.2
		-	-	-	-	-	-	-	-	-	25.1
		-	-	-	-	-	-	-	-	-	16.7

: Hyun, et al.(2000), Jorgenson and Landau(1993).

, 「 가 , 1985.

, 「 , 91-32, , 1991. 9.

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OECD, Taxing Profits in a Global Economy: Domestic and International Issues, 1991. 

# 1992

(cp19@kipf.re.kr)

(含意) 가

가

OECD 가

가

가

1980

85%

(奧地)  
(誘引)

1980

가

8%

85%

(稅源),

1)

	1992
<p>OECD</p> <p>(Aarbakka Committee)</p> <p>1992</p> <p>1992</p> <p>OECD</p> <p>1992 :</p>	<p>1992</p> <p>28%</p> <p>, 1988</p> <p>, 1990</p> <p>(Aarbakka Committee)</p> <p>1992 (dual income tax)</p> <p>1. :</p>
<p>1980</p> <p>1980</p> <p>1970</p> <p>가</p> <p>1987</p>	<p>1980</p> <p>1992</p> <p>28%</p> <p>50% (tax bracket), 2000</p> <p>6% (work-related deduction)</p> <p>28%</p>
<p>1)</p> <p>2)</p>	

1992

가  
 가  
 가 (株主)  
 가  
 (income split)  
 (非賃金)  
 (ordinary income)  
 (imputed personal income)  
 28%  
 가  
 (imputed capital income)  
 가

가  
 가  
 가  
 가  
<sup>2)</sup>(average tax wedge)가 1991  
 OECD  
 1997  
 가  
 (marginal tax wedge)  
 OECD  
 가 (北歐諸國)

2. :

1992

2) (tax wedge) 가  
 가  
 가



< 1>		10			
	1986	1990	1992	1996	
1	4.1	4.0	3.8	3.7	
2	6.1	6.0	5.9	5.6	
3	7.2	7.2	7.0	6.9	
4	8.2	8.2	8.1	7.9	
5	9.1	9.1	9.0	8.8	
6	9.9	9.9	9.9	9.7	
7	10.9	10.9	10.9	10.6	
8	12.1	12.0	12.1	11.7	
9	13.8	13.7	13.8	13.4	
10	18.6	19.0	19.6	21.7	
	0.222	0.228	0.237	0.257	

: Ministry of Finance, Norway. van den Noord(2000)

< 1>  
1992

가  
가가

가

1.

(地貸)

가 0

, 가

가

(採掘)

, 가  
가 28% 가

<sup>3)</sup>

50%

가 (special surtax) 가

80% 가 . 1997

27% 가 (奧地)

가

2.

가

3) uplift 가 , 8% 5% 16% 가

OECD 가

가

, < 2> 가 OECD EU

< 2> (1997 ) ( : %)

	12	26	22	37	3	42.6
OECD <sup>1)</sup>	9	29	29	25	8	32.4
EU <sup>1)</sup>	8	28	29	30	4	41.4
	10	39	24	17	11	28.3
	15	21	37	16	11	28.6
	4	24	42	28	3	37.3
	12	25	17	35	11	35.3
	6	38	29	22	4	51.8
	8	22	35	20	6	33.6
가	5	17	37	40	2	38.6
	15	49	0	28	9	30.7
	11	19	9	47	14	20.5

: 1) 가  
: OECD(1999), Revenue Statistics. van den Noord(2000)

1997

37% OECD  
25% 17%

<p>가</p> <p>가</p> <p>가</p>	<p>가</p> <p>(externality) (internalize)</p> <p>가</p>
<p>가</p> <p>23%</p> <p>가</p> <p>7%</p> <p>가</p> <p>10%</p> <p>20%</p> <p>가</p> <p>(green tax)</p> <p>가</p> <p>가</p>	<p>가</p> <p>&lt; 2 &gt;</p> <p>가</p> <p>(property tax)</p> <p>(wealth tax)가</p> <p>가</p> <p>가 25%</p> <p>가</p>

100% 가  
가 65%

가

가

가

가

3

가

2. :

가

3

가

가

1.

(split model)

가

가<sup>4)</sup>

28%

가

2000

3

가

4) 가

가

가

3. :

가가 23%

類)

(越境) , (酒

가

空油)

가가

(航

(流失)

가

가가

4. :

가

(horizontal equity)

가

가

가

3% , 1992

가

가

van den Noord, Paul., The Tax System in Norway:  
Past Reform and Future Challenges,  
OECD Economics Department Working  
Papers No. 244, May 2000



/ 全瑛俊 · 韓道淑

/ 李哲印 · 全瑛俊

/ 朴宗奎 · 金珍永

/ 金正勳

/ 韓道淑

全 瑛 俊 (chun@kipf.re.kr)  
韓 道 淑

가

가

EET

2000

가

가

가

(EET)

1. 1995  
가  
(lifetime utility)  
3 (1995 )  
2000 가 : ( )  
40% ( 72 ) ; ( )

2. 가  
1 가  
1994 가  
가

Auerbach and Kotlikoff(1987)

(voluntary savings)

Venti and Wise(1990)



B5 /203 /2000.12/  
8,000

3.

가

가

가

, 1994

가

가

가

가





가

2000

가

가

가

가

가

가

가

가

가

가

가

가

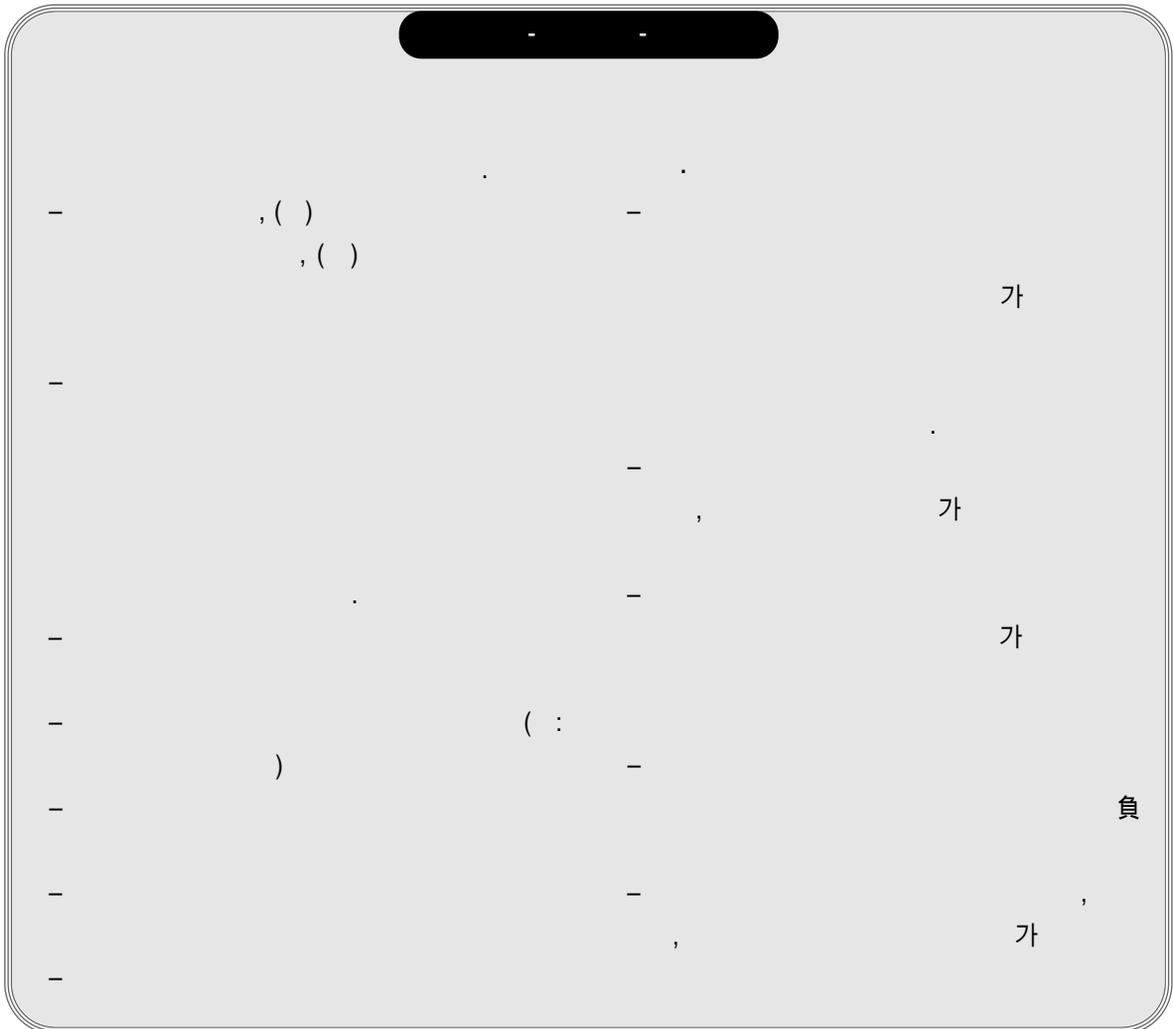
(perfect)

가

00-04

가

李 哲 印 (cilee@kipf.re.kr)  
全 瑛 俊 (chun@kipf.re.kr)



2



B5 /259 /2000.12/  
9,000

가  
가

가

가

가

( )

( )

가

가

가

( )

, ( )

---

가

가

가

가

가가

가

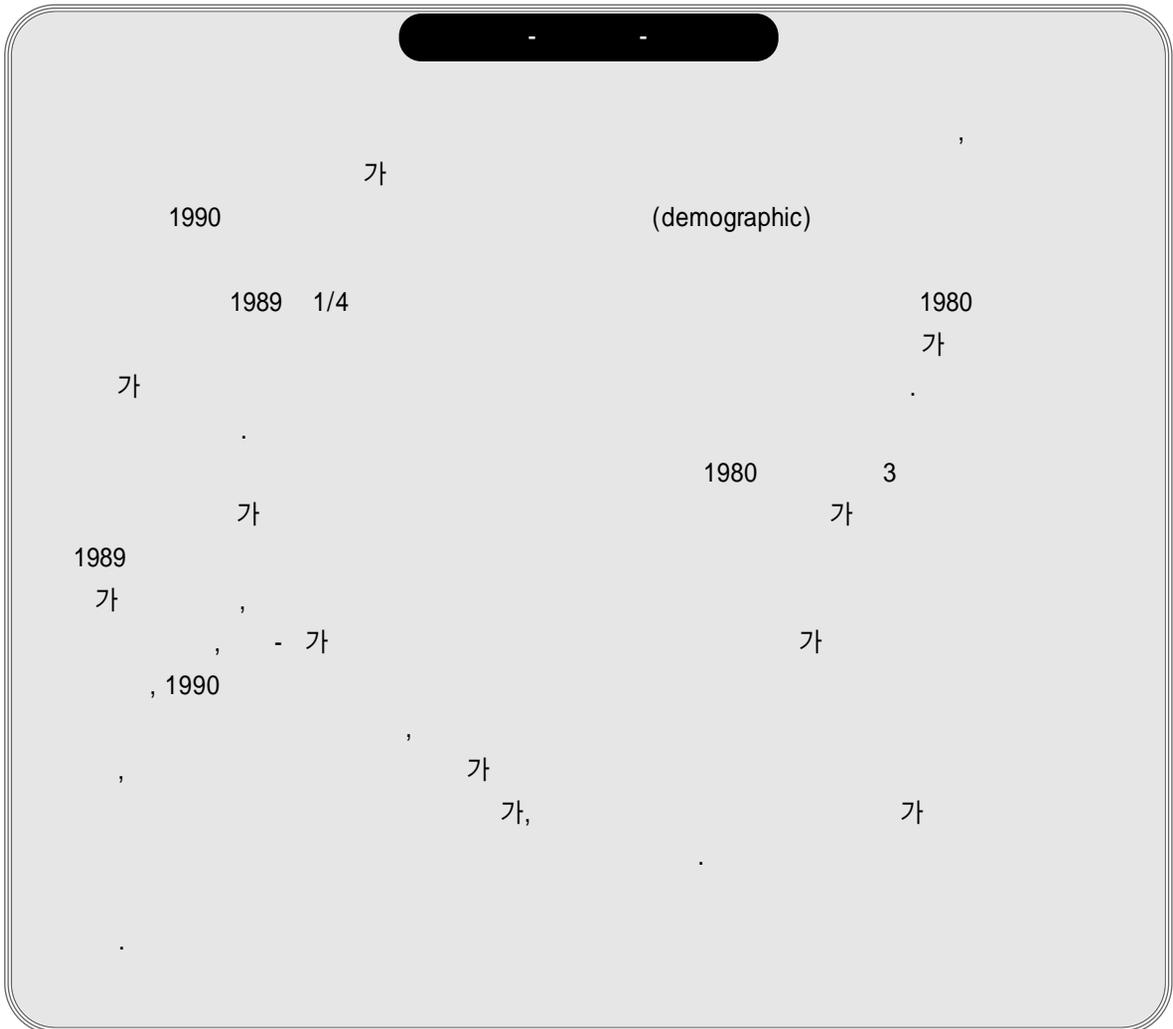
가

/



朴宗奎  
金珍永

(jkpark@kipf.re.kr)  
(jykm19@kipf.re.kr)





1980

가

가

1982

1999

(demographic)

가

가

가

가

1980

가

1980

가

가

가

3

가

가

가

1990

가

가

가

가

가

가

가

가

가

가

事前

가

가



가  
가

가가

가

,

1980

가

가

가

가  
가

가

가

가

가  
가

가

가  
가

負

가

가

\*

00-06 P

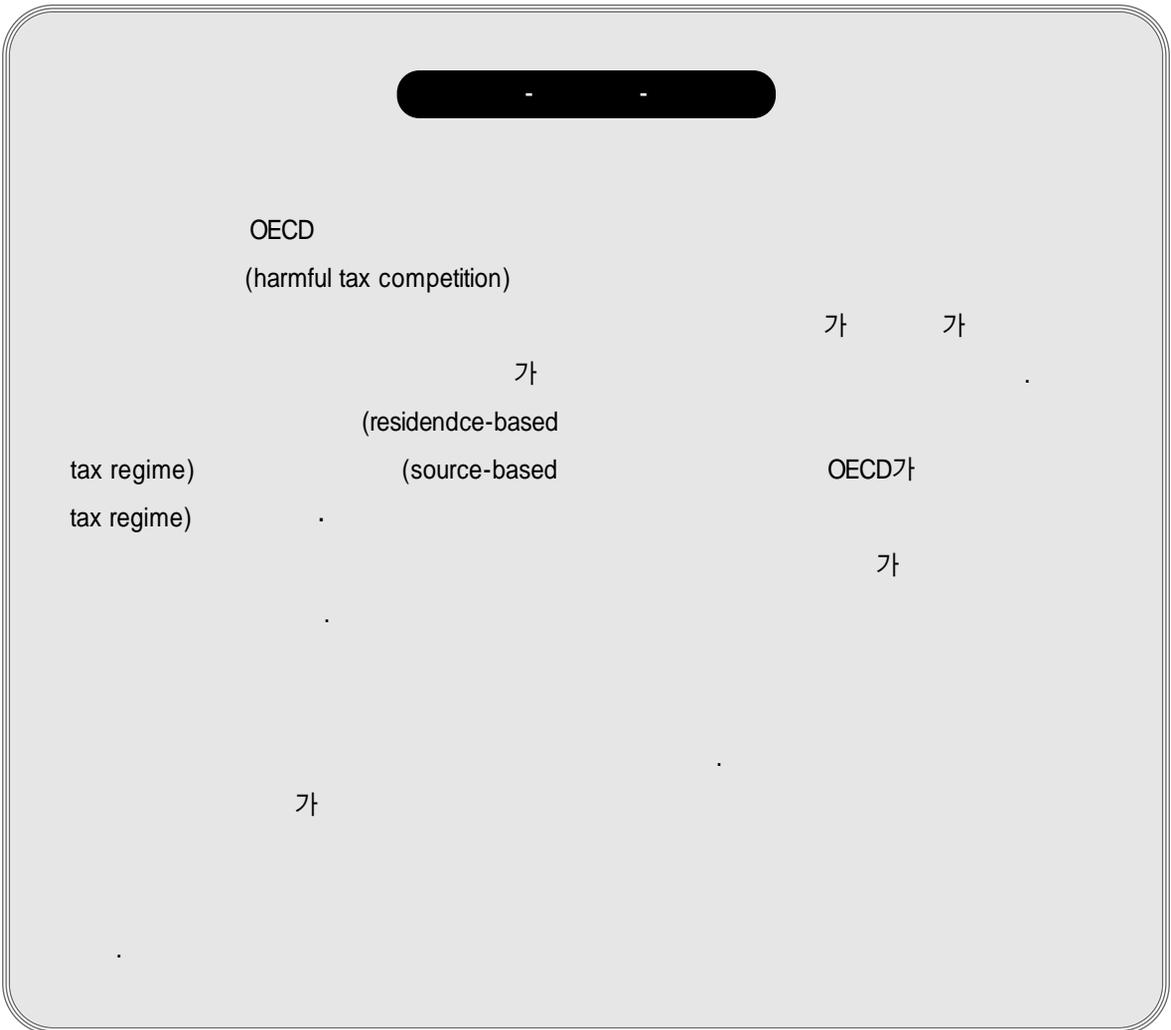
金正勳

(junkim@kipf.re.kr)

가 가 , 600  
 가 가 LPG 480 (kg 960 )  
 km 50 , 150 OECD LPG 420 6 가  
 km 55 가 1 B5 /147 /2000.12/ 5,000  
 , 1km 가  
 100 , 250 가 , LPG  
 가 LPG  
 가 LPG  
 60 80% , , ,  
 80 , 150 1km 60 LPG  
 10km LPG \* 00-07 P  
 8km 가



韓道淑



가

G7 OECD 가  
(harmful tax competition)

가

가

가

(CFA)  
(Forum on Harmful

Tax Practices)

2000 6 OECD

2003

가  
(residence-based taxation)  
(source-based taxation)

4

가

(standstill provision)

가

가

가

가

가

가

가



가



B5 /124 /2000.12/  
5,500

가

가

가

OECD

가

가

OECD

가

OECD

OECD

OECD가

1997

가  
OECD

가

가

OECD

가

1997

가

OECD

가  
가

가

가

가

가

가

OECD

가

가

가



가 1997

OECD

OECD

가

가



\*

00-08 ㉞

㉞

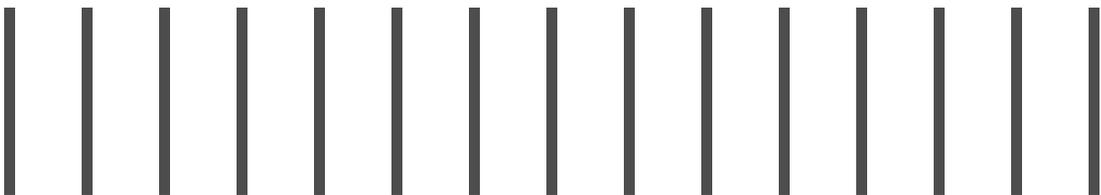


1. IMF (World Economic Outlook)

2. 4

3.

4. 2001 2 ( )





# IMF (World Economic Outlook)

2001 4 27

「IMF (World Economic Outlook)」

IMF (World Economic Outlook) 2001 4 26 - 2001 GDP 2.3%, 2002 GDP 1.2%

( )  
가 ,  
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가 .  
2001 9  
4.2% 3.2% (2002 3.9%)  
- 3.2% 1.5%, 1.8% 0.6%,  
3.4% 2.4%

9 6.5% 3.5%  
(2002 5.5%)  
- 가 2001 4.3%, 2002 3.0%  
- 2001 4.2%, 2002 3.5%

	1999	2000	2001		2002
			2000.9		
	3.5	4.8	4.2	3.2	3.9
-	3.4	4.1	3.2	1.9	2.7
	4.2	5.0	3.2	1.5	2.5
	0.8	1.7	1.8	0.6	1.5
Euro	2.6	3.4	3.4	2.4	2.8
( )	(1.6)	(3.0)	(3.3)	(1.9)	(2.6)
( )	(3.2)	(3.2)	(3.5)	(2.6)	(2.6)
-	7.9	8.2	6.1	3.8	5.5
	10.9	8.8	6.5	3.5	5.5
가	5.4	6.0	6.0	4.1	5.6
	5.9	9.9	5.9	5.0	5.8
	3.1	10.5	4.8	3.5	4.8
-	3.8	5.8	5.7	5.0	5.6
	7.1	8.0	7.3	7.0	7.1
ASEAN 4 <sup>1)</sup>	2.8	5.0	5.0	3.4	4.7
	0.2	4.1	4.5	3.7	4.4
( )	(0.8)	(4.2)	(4.5)	(4.5)	(4.5)
-	2.6	5.8	4.1	4.0	4.2
( )	(3.2)	(7.5)	(4.0)	(4.0)	(4.0)
가	5.3	12.4	7.8	6.7	6.5
가 ( 가 )	37.5	56.9	13.3	-9.6	-11.8
LIBOR( , 6 )	5.5	6.7	7.4	4.5	4.3

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가.

2001

, 가 가 .

가 ,

2000

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1999

2000

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가

1997 98  
soft peg

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가 .

가 , 2002

baseline scenario

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2002

가 가 .

가

가

가

가 , 가 .  
가 가 .



(momentum)

가 , 가 ( 가, . )  
 가 가 : 1  
 (first line of defense)

가 가 - 가 , 가 , : , 가 1990 가 ( , )  
 가 - 가

misalignment (disorderly) : 가 , 가 가 가 ECB 가 .

- )가 . (
- : ,
- 가 가 . . .



# 4

2001 4 25

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3 (1.2%)

(0.4%)

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1. 「 ,

가가

2002

2003

50%	가

7

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(2001 7 )

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. : 가 ( )  
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- ECN ( ) , 2001 7

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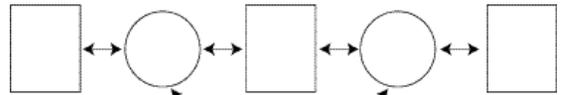
§

-

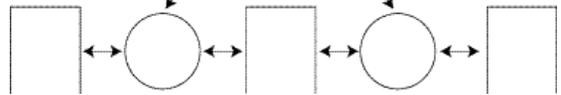
가

(Alternative Trading System)

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5. 「 가가

가가	2003
	2004

< >

< > 2001 7 1



6.

< >	2003 (1.2%)

< >

(0.4%)

< >

1 2001 4 6

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2

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7 가 . .

- : 3.27 , 4.1 가
- : 3.7 ( ), 5.1
- : ( ) < >
- : (2.28), 가 (4.3, 4.10)
- : (3.15 ), , ,
- 9
- : 4 • 2 , 가

가 가, ,

41 36 .

- 가 가 : , , 27
- 가 , 9
- 가



			2001	2002
	(29 )	(17 )		-
		(12 )	(4 )	가 , Korea LNG Co <sup>1)</sup> , KTAI <sup>2)</sup> , KTJC <sup>3)</sup> (8 )
			21	8
	(6 )	가 (5 )	KTPI <sup>4)</sup>	
	(1 )	( )		
	(36 )	27	9	
	(5 )	, KDN, , KCCL, KSL <sup>5)</sup>		
			(41 )	

: 1) 가 , 2) , 3) , 4) , 5) , 6)

2001 2

( )

		2001 4 4	
「2001 2		( )」	
			10 가 331
			1999 9
	2001 2		
	17		
1,317		. 2001 2	
(2000 8 7 )			
		1.	
IMF ( 10 ),		2001 2	(External Liabilities)
( 3 ),	( 3 )	1,317	17
	( 2 )		
( 3 ) 5 (2		- IMF (10 )	
418 )		11 (2 257 ,	
-		19.6%)	
43.9% 0.4%p		- ( 3	
( 58.5%		) 3 (2 491 ,	
)		37.3%)	
		- ( 3 )	
	7	4 (2 568 ,	
1,648		43.1%)	



가 2 가(2)

- 가IMF ( 10 ) 143 )

( 1 )

13 (2 898 ) 2001 2 10 가 331

- ( 2 ) 1999 9 가

( 3 ) 5

(2 418 ) < . >

( : )

43.9% 0.4%p

58.5%

< >

( : %)

	1997	1998	1999	2000	2001.1	2001.2
/ <sup>1)</sup>	714.6	63.3	53.0	45.9	44.3	43.9
/ <sup>2)</sup>	927.0	119.0	75.7	61.4	58.5	58.5

: 1) (60% ), (60~100%), (100% )

2) (100% ), (100~200%), (200% )

2.

2001 2 1,648

7

IMF 1

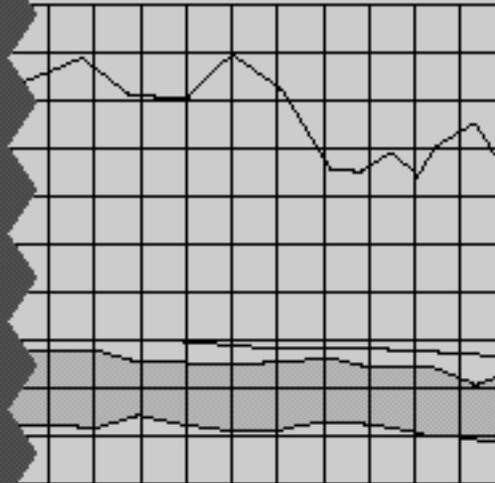
(2 962 )

8 (2 542 )

	1997	1998	1999	2000	2001.1	2001.2	
	1,592	1,487	1,371	1,363	1,334	1,317	17
	223	365	295	279	269	257	11
	703	571	473	380	369	364	6
	196	139	137	132	125	128	3
	471	412	466	572	571	568	4
	957	1,180	978	921	911	898	13
	636	307	392	442	423	418	5
-	272	113	127	137	130	126	4
-	152	76	98	101	93	96	2
-	212	118	167	204	200	197	3
	1,052	1,285	1,454	1,669	1,655	1,648	7
	215	529	749	970	964	962	1
	686	596	536	498	488	472	17
	35	43	37	60	62	71	8
	117	118	132	141	141	143	2
	541	202	83	306	321	331	10



1. 가
2. 가
3. 가
4. 가
5. 가



1. 가

	가 1	가 2	가 3	가 4	가 5
	가	가	가	가	가
	1958. 1. 2	1962. 5. 24	1965. 3. 31	1974. 12. 21	1998. 4. 10
	1958.1.1~12.31 (1 )	1962.5.24~64.4.30 (2 )			2000. 12. 31 ( )
가	:				
가	-	-	가 2	가 25% 가	가 가 가(1 )
가		.			
	가	가 가 가	가 가	가 가	가 가
가	1%	: 0.5% : 1%	3%	3%	가: 3% 가가 : 1%
가	- 가 -			- 가 - - 가 -	- 가 - - 가 -

## 2. 자산재평가세 예산 및 징수

(단위: 백만원, %)

	예산액 (A)	부과액	징수결정액 (B)	수납액 (C)	불납결손액	미수납액	비율	
							(B/A)	(C/A)
1965	63	170	86	86	-	0	136.0	135.8
1966	274	363	335	334	-	2	122.3	121.7
1967	528	816	726	724	-	2	137.4	137.1
1968	856	817	822	800	-	23	96.1	93.4
1969	1,007	900	871	870	-	1	86.5	86.4
1970	1,178	783	717	716	-	-	60.8	60.8
1971	1,248	1,284	1,317	1,315	-	2	105.5	105.3
1972	1,074	1,513	1,431	1,429	-	2	133.3	133.1
1973	1,180	1,653	1,041	1,041	-	-	88.2	88.2
1974	2,090	2,456	2,421	2,421	-	-	115.8	115.8
1975	5,527	5,150	5,077	5,077	-	-	91.9	91.9
1976	8,767	8,360	7,881	7,881	-	-	89.9	89.9
1977	5,479	7,991	7,764	7,746	-	18	141.7	141.4
1978	6,915	6,759	6,763	6,763	-	-	97.8	97.8
1979	9,804	11,477	11,159	10,389	-	769	113.8	106.0
1980	23,190	17,231	22,535	22,418	-	117	97.2	96.7
1981	28,129	40,800	40,178	40,178	-	-	142.8	142.8
1982	55,767	57,344	57,632	57,629	-	3	103.3	103.3
1983	64,467	50,288	50,293	50,293	-	-	78.0	78.0
1984	55,633	35,052	35,060	35,032	-	29	63.0	63.0
1985	36,315	16,686	16,686	16,686	-	0	45.9	45.9
1986	28,066	6,049	6,049	6,049	-	-	21.6	21.6
1987	6,129	13,445	13,464	13,452	-	12	219.7	219.5
1988	9,045	34,689	32,791	32,723	-	68	362.5	361.8
1989	45,885	89,707	93,635	89,671	-	3,964	204.1	195.4
1990	49,685	95,231	95,282	95,282	-	-	191.8	191.8
1991	32,768	65,905	66,165	65,899	-	266	201.9	201.1
1992	40,935	68,911	68,877	68,876	-	1	168.3	168.3
1993	115,557	99,578	98,525	98,505	-	20	85.3	85.2
1994	129,700	86,306	86,406	86,406	-	-	66.6	66.6
1995	80,300	93,388	93,087	89,105	-	3,982	115.9	111.0
1996	90,200	217,342	216,721	216,674	-	47	240.3	240.2
1997	229,200	168,597	168,614	167,214	-	1,400	73.6	73.0
1998	328,500	483,747	457,414	457,208	1	205	139.2	139.2
1999	818,012	1,025,763	1,018,662	1,017,263	-	1,399	124.5	124.4

주: 1. 미수납액 = 징수결정액 - 수납액  
 자료: 국세청, 「국세통계연보」, 각 연도.

3. 가

( : )

1981		40,800	24,404	1,155	15,241	20,095
		40,730	24,363	1,155	15,212	20,062
		41	16	-	25	16
		6	6	-	-	6
	22	19	0	4	11	
1982		57,343	33,988	467	22,888	31,756
		57,285	33,949	466	22,870	31,727
		16	-	-	16	-
		15	15	-	-	13
	27	24	1	2	15	
1983		50,288	17,008	520	32,760	19,127
		50,089	16,810	538	32,741	18,935
		-	-	-	-	-
		22	9	-	13	8
	177	190	18	6	184	
1984		35,052	17,117	237	17,698	13,004
		34,799	17,055	230	17,515	12,986
		-	-	-	-	-
		14	-	8	6	-
	239	62	1	178	18	
1985		16,686	3,876	110	12,700	2,825
		16,650	3,853	115	12,682	2,820
		-	-	-	-	-
		0	0	-	-	-
	36	23	5	18	5	
1986		6,049	2,645	83	3,321	2,019
		6,025	2,618	85	3,321	2,001
		18	18	-	-	18
		-	-	-	-	-
	6	8	2	-	-	
1987		13,445	11,047	167	2,231	9,925
		13,382	11,009	160	2,213	9,925
		18	-	-	18	-
		-	-	-	-	-
	45	38	7	-	-	
1988		34,689	22,678	1,802	10,209	20,283
		34,567	22,587	1,802	10,178	20,199
		6	6	-	-	-
		-	-	-	-	-
	116	85	-	31	84	
1989		89,707	67,746	619	22,580	65,780
		89,639	67,746	619	22,512	65,780
		-	-	-	-	-
		-	-	-	-	-
	68	-	-	68	-	

3. 가 ( )

( : )

1990		95,231	25,756	281	69,756	21,713
		95,231	25,756	281	69,756	21,713
		-	-	-	-	-
		-	-	-	-	-
1991		65,905	39,175	4,300	22,430	43,726
		65,868	39,138	4,300	22,430	43,689
		-	-	-	-	-
		37	37	-	-	37
1992		68,911	24,088	1,253	43,570	20,882
		68,911	24,082	1,259	43,570	20,882
		-	-	-	-	-
		-	6	6	-	-
1993		99,578	78,806	221	20,993	78,924
		99,578	78,806	221	20,993	78,924
		-	-	-	-	-
		-	-	-	-	-
1994		86,306	15,509	721	71,518	13,660
		86,289	15,492	721	71,518	13,657
		-	-	-	-	-
		17	17	-	-	3
1995		93,388	76,092	3,552	13,744	73,578
		93,371	76,078	3,552	13,741	73,578
		-	-	-	-	-
		17	14	-	3	-
1996		217,342	142,203	293	75,432	76,168
		217,141	141,796	87	75,432	75,949
		13	13	-	-	12
		188	394	206	-	207
1997		168,597	36,427	2,126	130,044	43,556
		168,579	36,396	2,139	130,044	43,542
		-	-	-	-	-
		18	31	13	-	14
1998		483,747	427,095	1,108	55,544	396,844
		480,722	424,124	1,085	55,513	395,966
		-	-	-	-	-
		3,010	2,956	23	31	878
	15	15	-	-	-	

3. 가 ( )

( : )

1999		1,025,763	464,323	18,451	542,989	422,485
		1,015,448	457,615	18,364	539,469	416,703
		-	-	-	-	-
		10,311	6,704	87	3,520	5,782
		4	4	-	-	-

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- 2. 가
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4. 가

( : , )

		가	가	가	가			
1981		561	5,319,661	3,167,184	2,152,478	450,339	1,702,139	51,076
		555	5,311,725	3,161,860	2,149,865	450,339	1,699,526	50,997
		1	3,592	2,530	1,062	-	1,062	32
		1	2,001	1,591	409	-	409	12
		4	2,343	1,202	1,141	-	1,141	34
1982		479	9,096,697	4,964,683	4,132,015	341,060	3,790,955	66,861
		471	6,001,875	3,434,458	2,567,417	341,060	2,226,356	66,793
		-	-	-	-	-	-	-
		4	3,092,420	1,529,153	1,563,267	-	1,563,267	29
		4	2,403	1,071	1,331	-	1,331	40
1983		302	3,488,696	1,862,631	1,626,065	227,337	1,398,728	36,020
		290	3,080,097	1,666,626	1,413,471	227,315	1,186,156	35,598
		-	-	-	-	-	-	-
		5	383,314	184,214	199,100	22	199,078	17
		7	25,285	11,790	13,494	-	13,494	405
1984		430	2,432,008	1,209,295	1,222,713	129,396	1,093,317	32,799
		425	2,429,242	1,208,567	1,220,675	129,396	1,091,279	32,738
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		5	2,766	727	2,038	-	2,038	61
1985		176	377,513	136,356	241,157	20,480	220,676	6,620
		169	375,426	135,360	240,065	20,480	219,585	6,588
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		7	2,087	996	1,091	-	1,091	33
1986		125	389,755	165,466	224,289	42,693	181,596	5,448
		122	388,050	165,167	222,883	42,693	180,190	5,406
		1	1,382	170	1,212	-	1,212	36
		-	-	-	-	-	-	-
		2	322	129	193	-	193	6
1987		127	1,244,996	494,516	750,480	32,862	717,618	21,528
		122	1,240,738	493,295	747,443	32,862	714,581	21,438
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		5	4,258	1,221	3,037	-	3,037	90
1988		187	2,713,120	1,327,347	1,385,773	46,105	1,339,668	40,190
		183	2,704,526	1,324,685	1,379,841	46,105	1,333,736	40,012
		1	427	219	208	-	208	6
		-	-	-	-	-	-	-
		3	8,167	2,443	5,724	-	5,724	172
1989		204	10,512,647	5,545,292	4,967,355	193,035	4,774,320	143,230
		204	10,512,647	5,545,292	4,967,355	193,035	4,774,320	143,230
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-

4. 가 ( )

( : , )

		가	가	가	가			
1990		150	1,884,225	718,582	1,165,643	34,473	1,131,170	33,935
		150	1,884,225	718,582	1,165,643	34,473	1,131,170	33,935
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
1991		130	5,446,630	1,350,572	4,096,058	658,334	3,437,724	103,131
		129	5,443,689	1,350,117	4,093,572	658,334	3,435,238	103,057
		-	-	-	-	-	-	-
		1	2,941	455	2,486	-	2,486	74
1992		94	3,058,887	389,599	2,669,288	142,557	2,526,731	45,621
		78	1,929,357	270,802	1,658,555	137,848	1,520,707	45,621
		-	-	-	-	-	-	-
		16	1,129,530	118,797	1,010,733	4,709	1,006,024	-
1993		144	8,186,361	2,103,895	6,082,466	1,011,912	5,070,554	152,017
		143	8,182,901	2,103,752	6,079,149	1,011,912	5,067,237	152,017
		-	-	-	-	-	-	-
		1	3,460	143	3,317	-	3,317	-
1994		88	1,266,340	136,205	1,130,135	83,496	1,046,639	31,398
		86	1,264,864	136,135	1,128,729	82,740	1,045,989	31,378
		-	-	-	-	-	-	-
		2	1,476	70	1,406	756	650	20
1995		152	6,633,571	1,034,187	5,599,384	561,602	5,037,782	151,133
		151	6,633,070	1,034,137	5,598,933	561,602	5,037,331	151,119
		-	-	-	-	-	-	-
		1	501	50	451	-	451	14
1996		200	7,737,386	1,448,465	6,288,921	817,939	5,470,982	164,129
		197	7,717,109	1,444,285	6,272,824	815,880	5,456,944	163,707
		1	1,130	269	861	-	861	26
		2	19,147	3,911	15,236	2,059	13,177	396
1997		150	11,551,972	4,293,936	7,258,036	431,150	6,826,886	204,806
		148	11,525,175	4,283,782	7,241,393	415,607	6,825,786	204,774
		-	-	-	-	-	-	-
		2	26,797	10,154	16,643	15,543	1,100	32
1998		1,256	114,216,159	70,589,249	43,626,910	9,768,096	36,858,814	822,363
		1,201	113,539,992	70,147,068	43,392,924	6,714,753	36,678,171	819,220
		-	-	-	-	-	-	-
		55	676,167	442,181	233,986	53,343	180,643	3,143
	-	-	-	-	-	-	-	

4. 가 ( )

( : , )

	가	가	가	가			
1999	1,031	140,714,769	101,182,677	39,532,092	3,595,470	35,936,622	897,609
	726	136,813,231	98,452,204	38,361,027	3,581,954	34,779,073	881,649
	-	-	-	-	-	-	-
	301	3,901,130	2,730,201	1,170,929	13,516	1,157,413	15,956
	4	408	272	136	-	136	4

: 1. 가 = 가 - 가

2. = 가 -

: ,<sup>□</sup> .

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		가	가	가	가
1981		5,319,661	3,167,184	2,152,478	3,736,275
	가	4,008,861	2,559,844	1,449,016	3,160,264
	가	4,003,452	2,556,174	1,447,278	3,156,337
	가	5,408	3,671	1,738	3,927
		1,114,245	466,176	648,069	464,775
		194,458	140,244	54,214	110,323
	2,098	919	1,179	913	
1982		9,096,697	4,964,683	4,132,015	5,961,097
	가	7,794,293	4,381,809	3,412,484	5,379,274
	가	7,789,733	4,378,438	3,411,296	5,375,873
	가	4,559	3,371	1,188	3,401
		1,196,105	507,358	688,747	504,858
		101,911	73,208	28,703	74,660
	4,388	2,307	2,081	2,305	
1983		3,488,696	1,862,630	1,626,065	2,314,225
	가	2,315,193	1,455,698	859,495	2,056,491
	가	2,105,398	1,337,355	768,044	1,938,331
	가	209,794	118,343	91,451	118,160
		1,048,130	348,183	699,947	214,771
		124,631	58,493	66,139	42,709
	742	257	484	254	
1984		2,432,008	1,209,295	1,222,713	1,737,586
	가	1,552,292	983,030	569,262	1,517,758
	가	1,551,569	982,477	569,091	1,517,208
	가	723	552	171	549
		849,573	205,755	643,818	199,092
		27,713	19,804	7,909	20,018
	2,431	706	1,724	719	
1985		377,513	136,356	241,157	210,438
	가	153,120	94,483	58,638	169,628
	가	153,102	94,465	58,637	169,610
	가	18	18	0	18
		189,833	34,191	155,641	33,127
		34,244	7,373	26,871	7,373
	316	310	7	310	
1986		389,755	165,466	224,289	222,561
	가	215,848	141,617	74,231	198,713
	가	215,826	141,596	74,230	198,691
	가	22	21	1	22
		172,387	22,503	149,884	22,608
		1,393	1,297	96	1,191
	126	49	78	49	

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		가	가	가	가
1987		1,244,996	494,516	750,480	854,449
	가	789,507	397,743	391,764	758,853
	가	789,504	397,741	391,763	758,851
	가	3	2	1	2
		401,554	80,155	321,399	78,979
		36,292	15,910	20,382	15,910
		17,643	708	16,935	707
1988		2,713,120	1,327,347	1,385,773	2,085,557
	가	1,689,927	1,074,789	615,138	1,831,125
	가	1,689,927	1,074,789	615,138	1,831,125
	가	-	-	-	-
		932,009	230,425	701,584	231,921
		89,957	21,652	68,305	21,983
		1,227	481	746	528
1989		10,512,647	5,545,292	4,967,355	10,377,885
	가	8,852,066	5,293,711	3,558,355	10,125,827
	가	8,852,037	5,293,682	3,558,355	10,125,798
	가	29	29	-	29
		1,424,061	200,061	1,224,000	200,556
		230,872	48,142	182,730	48,142
		5,648	3,377	2,271	3,360
1990		1,884,225	718,582	1,165,643	1,005,025
	가	929,197	612,034	317,163	898,796
	가	929,193	612,030	317,163	898,792
	가	4	4	-	4
		951,550	104,563	846,987	104,244
		3,283	1,895	1,388	1,895
		195	90	105	90
1991		5,446,630	1,350,572	4,096,058	2,111,207
	가	1,813,035	1,063,109	749,926	1,819,618
	가	1,813,035	1,063,109	749,926	1,819,618
	가	-	-	-	-
		3,559,148	260,197	3,298,951	266,008
		69,896	26,861	43,035	25,176
		4,551	405	4,146	405
1992		3,058,887	389,599	2,669,288	729,181
	가	438,035	201,628	236,407	542,371
	가	438,035	201,628	236,407	542,371
	가	-	-	-	-
		2,552,672	171,410	2,381,262	170,166
		66,094	16,315	49,779	16,395
		2,086	246	1,840	249

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		가	가	가	가
1993		8,186,361	2,103,895	6,082,466	3,064,726
	가	2,715,132	1,619,018	1,096,114	2,581,816
	가	2,715,132	1,619,018	1,096,114	2,581,816
	가	-	-	-	-
		5,204,869	312,398	4,892,471	310,424
		260,121	171,504	88,617	171,504
1994		6,239	975	5,264	982
		1,266,340	136,205	1,130,135	425,406
	가	248,438	80,270	168,168	364,076
	가	248,438	80,270	168,168	364,076
	가	-	-	-	-
		1,017,212	55,609	961,603	61,004
1995		-	-	-	-
		690	326	364	326
		6,633,571	1,034,187	5,599,384	2,346,787
	가	1,522,232	640,597	881,635	1,961,124
	가	1,519,552	639,517	880,035	1,958,826
	가	2,680	1,080	1,600	2,298
1996		4,814,109	296,634	4,517,475	288,899
		262,991	91,469	171,522	91,268
		34,239	5,487	28,752	5,496
		7,737,386	1,448,465	6,288,921	3,457,036
	가	2,529,122	974,825	1,554,297	2,988,276
	가	2,529,122	974,825	1,554,297	2,988,276
1997	가	-	-	-	-
		5,001,144	398,477	4,602,667	393,169
		204,961	74,592	130,369	75,020
		2,159	571	1,588	571
		11,551,972	4,293,936	7,258,036	4,622,576
	가	8,475,427	4,009,819	4,465,608	4,339,046
1998	가	8,475,416	4,009,808	4,465,608	4,339,035
	가	11	11	-	11
		2,993,745	252,401	2,741,344	251,814
		70,982	31,214	39,768	31,214
		11,818	502	11,316	502
		114,216,159	70,589,249	43,626,910	92,219,937
1998	가	80,927,199	57,310,525	23,616,676	79,495,385
	가	78,649,220	56,295,956	22,353,264	78,480,255
	가	2,277,979	1,014,569	1,263,412	1,015,130
		33,179,464	13,247,437	19,932,027	12,693,295
		102,970	27,666	75,303	27,666
		6,526	3,621	2,904	3,591

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		가	가	가	가
1999		140,714,769	101,182,677	39,532,092	127,056,278
	가	111,981,632	87,829,392	24,152,240	113,760,410
	가	111,944,692	87,800,364	24,144,328	113,731,008
	가	36,940	29,028	7,912	29,402
		28,722,168	13,345,432	15,376,736	13,288,061
		512	512	-	512
		10,457	7,341	3,116	7,295

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