

**Upper Limit Table of the Ratio of Outstanding Public Debt with a Maturity of 1 year or more Incurred by a Special Municipality to Average Gross Domestic Product (GDP) of Previous Three Years
(For 2026)**

Unit : %

Special Municipality	Percentage distributable to that special municipality calculated on the basis of the weighted average ratio of self-financing resources to its annual revenue for previous 3 fiscal years	Upper Limit of the Ratio of Outstanding Public Debt with a Maturity of 1 year or more Incurred by a Special Municipality to Average GDP of Previous Three
Total	3.9738%	7.65%
Taipei City	0.8542%	2.36%
Kaohsiung City	0.5875%	1.57%
New Taipei City	0.7139%	1.11%
Taichung City	0.6554%	0.97%
Tainan City	0.4756%	0.75%
Taoyuan City	0.6873%	0.89%

Note: The upper limit of the debt ratio listed in this table is calculated in accordance with Article 5 of the Public Debt Act.