

表2-3. 綜合所得稅結算申報概況
 一按納稅義務人性別及年齡分 (1/2)
 (1)申報概況

單位：人；新臺幣百萬元

年別及年齡級距	人數 Person			所得總額 The gross proceeds	
	合計 Total	男性 Male	女性 Female	合計 Total	男性 Male
101年	5,971,432	3,430,263	2,541,169	5,384,357	3,308,370
較上年增減	5.3	4.8	6.1	7.8	6.5
102年	5,995,565	3,405,458	2,590,107	5,284,891	3,211,946
較上年增減	0.4	-0.7	1.9	-1.8	-2.9
103年	6,081,478	3,406,917	2,674,561	5,781,841	3,449,261
較上年增減	1.4	0.0	3.3	9.4	7.4
104年	6,141,647	3,408,674	2,732,973	5,730,192	3,400,345
較上年增減	1.0	0.1	2.2	-0.9	-1.4
105年	6,228,573	3,438,926	2,789,647	5,813,311	3,428,611
較上年增減	1.4	0.9	2.1	1.5	0.8
未滿20歲	225	136	89	71	43
20-24歲	283,838	144,279	139,559	116,529	61,866
25-29歲	816,618	428,034	388,584	429,737	235,252
30-34歲	884,956	500,626	384,330	648,191	382,943
35-39歲	907,599	512,913	394,686	850,045	499,308
40-44歲	777,806	423,592	354,214	868,721	500,491
45-49歲	708,364	375,350	333,014	844,460	475,691
50-54歲	638,234	340,653	297,581	752,334	430,816
55-59歲	508,759	284,999	223,760	561,782	342,615
60-64歲	356,170	213,136	143,034	389,633	257,873
65歲以上	346,004	215,208	130,796	351,808	241,713

資料來源：財政資訊中心。

說明：1. 本表資料不含非本國人之統計。
 2. 本表資料不含未能歸類所得之統計。

Table 2-3. Income Tax Returns of Individual
 — by Gender and Age of Tax Payer (1/2)
 (1)Returns of Individual

Unit : Person ; NT\$million

	應納稅額 Income Tax Payable			CY & Age Brackets
	合計 Total	男性 Male	女性 Female	
2,075,987	311,841	195,149	116,691	2012
10.0	2.2	0.7	4.9	Compared with last year increase
2,072,945	284,501	178,089	106,412	2013
-0.1	-8.8	-8.7	-8.8	Compared with last year increase
2,332,580	384,879	232,309	152,571	2014
12.5	35.3	30.4	43.4	Compared with last year increase
2,329,847	320,053	197,978	122,074	2015
-0.1	-16.8	-14.8	-20.0	Compared with last year increase
2,384,700	324,193	198,501	125,692	2016
2.4	1.3	0.3	3.0	Compared with last year increase
28	0	0	0	under 20 years
54,663	2,499	1,566	934	20-24 years
194,486	9,724	5,854	3,870	25-29 years
265,248	19,210	12,039	7,172	30-34 years
350,737	30,061	17,925	12,136	35-39 years
368,230	39,894	23,157	16,736	40-44 years
368,769	44,884	25,566	19,318	45-49 years
321,518	48,242	27,532	20,709	50-54 years
219,167	43,292	26,625	16,666	55-59 years
131,760	37,958	24,648	13,309	60-64 years
110,095	48,429	33,588	14,841	65 years and over

Source : Financial Data Center, Ministry of Finance.

Explanation : 1.This table does not include non-citizen statistics.

2.This table does not include N.E.S.

表2-3. 綜合所得稅結算申報概況
 一按納稅義務人性別及年齡分 (2/2)
 (2)結構比

單位：%

年別及年齡級距	人數 Person			所得總額 The gross proceeds	
	合計 Total	男性 Male	女性 Female	合計 Total	男性 Male
101年	100.0	57.4	42.6	100.0	61.4
較上年增減	—	-0.3	0.3	—	-0.8
102年	100.0	56.8	43.2	100.0	60.8
較上年增減	—	-0.6	0.6	—	-0.7
103年	100.0	56.0	44.0	100.0	59.7
較上年增減	—	-0.8	0.8	—	-1.1
104年	100.0	55.5	44.5	100.0	59.3
較上年增減	—	-0.5	0.5	—	-0.3
105年	100.0	55.2	44.8	100.0	59.0
較上年增減	—	-0.3	0.3	—	-0.4
未滿20歲	100.0	60.4	39.6	100.0	60.5
20-24歲	100.0	50.8	49.2	100.0	53.1
25-29歲	100.0	52.4	47.6	100.0	54.7
30-34歲	100.0	56.6	43.4	100.0	59.1
35-39歲	100.0	56.5	43.5	100.0	58.7
40-44歲	100.0	54.5	45.5	100.0	57.6
45-49歲	100.0	53.0	47.0	100.0	56.3
50-54歲	100.0	53.4	46.6	100.0	57.3
55-59歲	100.0	56.0	44.0	100.0	61.0
60-64歲	100.0	59.8	40.2	100.0	66.2
65歲以上	100.0	62.2	37.8	100.0	68.7

Table 2-3. Income Tax Returns of Individual
 — by Gender and Age of Tax Payer (2/2)
 (2)Percentage

Unit : %

	應納稅額 Income Tax Payable			CY & Age Brackets
	合計 Total	男性 Male	女性 Female	
38.6	100.0	62.6	37.4	2012
0.8	—	-0.9	0.9	Compared with last year increase
39.2	100.0	62.6	37.4	2013
0.7	—	0.0	-0.0	Compared with last year increase
40.3	100.0	60.4	39.6	2014
1.1	—	-2.2	2.2	Compared with last year increase
40.7	100.0	61.9	38.1	2015
0.3	—	1.5	-1.5	Compared with last year increase
41.0	100.0	61.2	38.8	2016
0.4	—	-0.6	0.6	Compared with last year increase
39.5	100.0	54.3	45.7	under 20 years
46.9	100.0	62.6	37.4	20-24 years
45.3	100.0	60.2	39.8	25-29 years
40.9	100.0	62.7	37.3	30-34 years
41.3	100.0	59.6	40.4	35-39 years
42.4	100.0	58.0	42.0	40-44 years
43.7	100.0	57.0	43.0	45-49 years
42.7	100.0	57.1	42.9	50-54 years
39.0	100.0	61.5	38.5	55-59 years
33.8	100.0	64.9	35.1	60-64 years
31.3	100.0	69.4	30.6	65 years and over