

表2-6. 綜合所得稅列報扶養未成年子女納稅義務人  
 一按性別及累進稅率分 (1/3)  
 (1)有配偶者

105年

單位：戶；新臺幣百萬元；%

稅 率 Tax Rate (%)	所得淨額 (萬元) Net Income (NT\$10,000)	戶 數 No. of Household					
		總 計 Grand Total	男 Male	女 Female			
				結構比 Percentage	結構比 Percentage		
累 進 稅 率  Progressive tax Rate	0	0	593,599	362,819	61.1	230,780	38.9
	5	0-52	523,355	332,582	63.5	190,773	36.5
	12	52-117	289,136	183,006	63.3	106,130	36.7
	20	117-235	169,581	110,217	65.0	59,364	35.0
	30	235-440	54,476	36,015	66.1	18,461	33.9
	40	440-1000	16,989	10,957	64.5	6,032	35.5
	45	1000以上 (1000 & above)	3,376	2,198	65.1	1,178	34.9
總 計 Grand Total			1,650,512	1,037,794	62.9	612,718	37.1
平均每戶金額 (元) Average Amount (NT\$)							

資料來源：財政資訊中心。

Table 2-6. Listing of Comprehensive Income Taxpayers for minor dependent children  
— by Gender and Progressive tax Rate (1/3)

(1)With spouse

CY 2016

Unit : Household ; NT\$million ; %

所得總額 The gross proceeds					應納稅額 Income Tax Payable				
總計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	總計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
329,026	201,481	61.2	127,545	38.8	—	—	—	—	—
581,892	365,853	62.9	216,039	37.1	5,930	3,781	63.8	2,148	36.2
508,802	319,901	62.9	188,901	37.1	13,886	8,898	64.1	4,989	35.9
448,066	290,313	64.8	157,753	35.2	23,753	15,659	65.9	8,094	34.1
230,553	151,909	65.9	78,644	34.1	23,421	15,665	66.9	7,757	33.1
123,793	79,440	64.2	44,353	35.8	21,647	14,022	64.8	7,625	35.2
91,506	62,501	68.3	29,005	31.7	30,624	20,959	68.4	9,666	31.6
2,313,638	1,471,398	63.6	842,239	36.4	119,262	78,983	66.2	40,278	33.8
1,401,770	1,417,813		1,374,595		72,257	76,107		65,737	

Source : Financial Data Center, Ministry of Finance.

表2-6. 綜合所得稅列報扶養未成年子女納稅義務人  
 一按性別及累進稅率分 (2/3)  
 (2)單身者

105年

單位：戶；新臺幣百萬元；%

稅 率 Tax Rate (%)	所得淨額 (萬元) Net Income (NT\$10,000)	戶 數 No. of Household					
		總 計 Grand Total	男 Male	女 Female			
				結構比 Percentage	結構比 Percentage		
累 進 稅 率  Progressive tax Rate	0	0	95,349	40,276	42.2	55,073	57.8
	5	0-52	82,272	40,399	49.1	41,873	50.9
	12	52-117	22,363	11,455	51.2	10,908	48.8
	20	117-235	6,329	3,402	53.8	2,927	46.2
	30	235-440	1,827	1,038	56.8	789	43.2
	40	440-1000	617	348	56.4	269	43.6
	45	1000以上 (1000 & above)	139	70	50.4	69	49.6
總 計 Grand Total			208,896	96,988	46.4	111,908	53.6
平均每戶金額 (元) Average Amount (NT\$)							

資料來源：財政資訊中心。

Table 2-6. Listing of Comprehensive Income Taxpayers for minor dependent children  
 – by Gender and Progressive tax Rate (2/3)

(2)Single

CY 2016

Unit : Household ; NT\$million ; %

所得總額 The gross proceeds					應納稅額 Income Tax Payable				
總計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	總計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
31,940	13,948	43.7	17,991	56.3	—	—	—	—	—
59,383	29,916	50.4	29,467	49.6	788	402	51.0	386	49.0
29,829	15,357	51.5	14,472	48.5	1,196	613	51.3	583	48.7
14,317	7,703	53.8	6,615	46.2	1,185	641	54.1	544	45.9
7,099	4,085	57.5	3,014	42.5	1,035	599	57.9	435	42.1
4,342	2,417	55.7	1,925	44.3	1,020	562	55.1	458	44.9
4,318	2,175	50.4	2,143	49.6	1,666	834	50.1	832	49.9
151,229	75,602	50.0	75,627	50.0	6,890	3,651	53.0	3,239	47.0
723,945	779,497		675,800		32,982	37,648		28,939	

Source : Financial Data Center, Ministry of Finance.

表2-6. 綜合所得稅列報扶養未成年子女納稅義務人  
 —按性別及累進稅率分 (3/3)  
 (3)單身者—扶養子女數

105年

單位：戶；%

稅率 Tax Rate (Percentage)	所得淨額 (萬元) Net Income (NT\$10,000)	總計 Grand Total	扶養子女數					
			1-2人			1-2 Persons		
			合計 Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	
累 進 稅 率  Progressive tax Rate	0	0	95,349	90,199	37,724	41.8	52,475	58.2
	5	0-52	82,272	79,969	38,954	48.7	41,015	51.3
	12	52-117	22,363	21,724	11,028	50.8	10,696	49.2
	20	117-235	6,329	6,064	3,221	53.1	2,843	46.9
	30	235-440	1,827	1,738	971	55.9	767	44.1
	40	440-1000	617	583	323	55.4	260	44.6
	45	1000以上 (1000 & above)	139	128	63	49.2	65	50.8
總計 Grand Total		208,896	200,405	92,284	46.0	108,121	54.0	

資料來源：財政資訊中心。

Table 2-6. Listing of Comprehensive Income Taxpayers for minor dependent children  
 – by Gender and Progressive tax Rate (3/3)

(3)Single – Number of dependent children

CY 2016

Unit : Household : %

Number of dependent children									
3-4人 3-4 Persons					4人以上 4 Persons & above				
合計 Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	合計 Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
5,088	2,521	49.5	2,567	50.5	62	31	50.0	31	50.0
2,283	1,429	62.6	854	37.4	20	16	80.0	4	20.0
637	425	66.7	212	33.3	2	2	100.0	—	—
264	180	68.2	84	31.8	1	1	100.0	—	—
87	65	74.7	22	25.3	2	2	100.0	—	—
34	25	73.5	9	26.5	—	—	—	—	—
11	7	63.6	4	36.4	—	—	—	—	—
8,404	4,652	55.4	3,752	44.6	87	52	59.8	35	40.2

Source : Financial Data Center, Ministry of Finance.