

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
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
106年	6,317,088	3,470,128	2,846,960	6,867,960	4,018,906
較上年增減	1.4	0.9	2.1	18.1	17.2
未滿20歲	160	105	55	76	47
20-24歲	292,296	151,939	140,357	159,068	85,585
25-29歲	825,052	431,797	393,255	550,260	299,022
30-34歲	847,818	478,944	368,874	750,916	442,221
35-39歲	924,329	522,929	401,400	1,020,255	600,088
40-44歲	798,744	434,471	364,273	1,028,036	588,883
45-49歲	720,090	378,728	341,362	991,513	555,857
50-54歲	642,044	337,940	304,104	870,006	492,009
55-59歲	525,998	288,433	237,565	659,991	395,071
60-64歲	366,177	215,672	150,505	442,585	290,301
65歲以上	374,380	229,170	145,210	395,254	269,822

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	
2,072,945	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
2,849,054	331,560	203,951	127,608	2017
19.5	2.3	2.7	1.5	Compared with last year increase
28	0	0	0	under 20 years
73,484	2,739	1,814	925	20-24 years
251,238	10,182	6,163	4,018	25-29 years
308,696	18,861	11,820	7,041	30-34 years
420,166	30,340	18,326	12,014	35-39 years
439,154	40,121	23,368	16,753	40-44 years
435,656	45,983	26,502	19,481	45-49 years
377,996	47,977	27,138	20,839	50-54 years
264,920	45,654	27,594	18,060	55-59 years
152,284	38,981	25,713	13,268	60-64 years
125,431	50,721	35,513	15,208	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
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
106年	100.0	54.9	45.1	100.0	58.5
較上年增減	—	-0.3	0.3	—	-0.5
未滿20歲	100.0	65.6	34.4	100.0	62.6
20-24歲	100.0	52.0	48.0	100.0	53.8
25-29歲	100.0	52.3	47.7	100.0	54.3
30-34歲	100.0	56.5	43.5	100.0	58.9
35-39歲	100.0	56.6	43.4	100.0	58.8
40-44歲	100.0	54.4	45.6	100.0	57.3
45-49歲	100.0	52.6	47.4	100.0	56.1
50-54歲	100.0	52.6	47.4	100.0	56.6
55-59歲	100.0	54.8	45.2	100.0	59.9
60-64歲	100.0	58.9	41.1	100.0	65.6
65歲以上	100.0	61.2	38.8	100.0	68.3

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

Unit : %

女性 Female	應納稅額 Income Tax Payable			CY & Age Brackets
	合計 Total	男性 Male	女性 Female	
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
41.5	100.0	61.5	38.5	2017
0.5	—	0.3	-0.3	Compared with last year increase
37.4	100.0	66.1	33.9	under 20 years
46.2	100.0	66.2	33.8	20-24 years
45.7	100.0	60.5	39.5	25-29 years
41.1	100.0	62.7	37.3	30-34 years
41.2	100.0	60.4	39.6	35-39 years
42.7	100.0	58.2	41.8	40-44 years
43.9	100.0	57.6	42.4	45-49 years
43.4	100.0	56.6	43.4	50-54 years
40.1	100.0	60.4	39.6	55-59 years
34.4	100.0	66.0	34.0	60-64 years
31.7	100.0	70.0	30.0	65 years and over