

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

106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	606,417	368,788	60.8	237,629	39.2
	5	0-54	516,938	326,563	63.2	190,375	36.8
	12	54-121	278,798	176,453	63.3	102,345	36.7
	20	121-242	160,649	105,157	65.5	55,492	34.5
	30	242-453	52,789	35,180	66.6	17,609	33.4
	40	453-1031	17,000	11,156	65.6	5,844	34.4
	45	1031以上 (1031 & above)	3,327	2,110	63.4	1,217	36.6
總 計 Grand Total			1,635,918	1,025,407	62.7	610,511	37.3
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 2017

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
351,132	213,981	60.9	137,150	39.1	—	—	—	—	—
592,585	370,525	62.5	222,060	37.5	6,047	3,826	63.3	2,221	36.7
506,215	318,760	63.0	187,455	37.0	13,811	8,861	64.2	4,950	35.8
436,437	284,875	65.3	151,562	34.7	23,123	15,359	66.4	7,764	33.6
230,037	152,918	66.5	77,119	33.5	23,429	15,809	67.5	7,620	32.5
127,401	83,377	65.4	44,024	34.6	22,329	14,771	66.1	7,559	33.9
92,084	61,314	66.6	30,770	33.4	31,717	21,454	67.6	10,263	32.4
2,335,890	1,485,749	63.6	850,141	36.4	120,456	80,078	66.5	40,377	33.5
1,427,877	1,448,936		1,392,507		73,632	78,094		66,137	

Source : Financial Data Center, Ministry of Finance.