

表3-12. 綜合所得稅結算申報—按淨所得級距別分

單位：件；新臺幣千元

年別及 所得級距	申報戶數	核定 所得淨額	核定 應納稅額	各 類				
				合 計	營利所得	執 行 業務所得	薪資所得	利息所得
CY& Classification of Income Household	No. of Declared	Net Income Amount Verified	Income Tax Amount Verified	Total	Profit- seeking Income	Professional Practices Income	Salaries and Wages Income	Interest Income
97年 2008	5,469,774	2,117,521,187	314,740,311	4,768,903,676	86,156,460	77,861,287	3,386,911,241	338,429,080
98年 2009	5,349,318	1,676,611,159	228,675,892	4,247,987,952	73,421,400	83,762,693	3,182,267,907	257,821,354
99年 2010	5,519,333	2,001,584,569	260,829,376	4,602,086,043	87,151,544	86,767,001	3,451,302,826	186,371,320
100年 2011	5,669,361	2,281,726,770	304,995,681	4,994,428,829	91,942,112	81,257,211	3,670,198,221	206,375,855
101年 2012	5,971,432	2,471,162,621	311,840,690	5,382,254,503	95,712,487	85,179,006	4,079,455,643	232,621,978
102年 2013	5,995,565	2,315,307,506	284,500,751	5,285,007,429	102,768,103	91,799,381	3,988,942,491	249,222,085
NET=0(萬元) (NT\$10,000)	2,131,205	0	0	740,402,528	23,037,652	8,975,834	570,244,313	67,597,308
0~52	2,667,580	524,929,507	26,245,204	1,848,206,928	29,918,056	23,774,500	1,550,696,339	87,726,394
52~117	755,677	584,174,097	38,139,102	1,094,893,945	18,219,293	20,780,442	878,775,963	44,541,045
117~235	311,859	497,343,489	47,674,291	757,039,055	13,091,126	17,861,430	568,319,692	28,269,522
235~440	91,722	282,270,336	42,278,965	369,456,857	6,092,050	9,883,153	244,119,991	12,103,492
440~500	8,410	39,355,379	7,568,052	48,140,780	663,806	1,191,013	29,256,271	1,373,302
500~1,000	20,571	137,012,502	32,815,322	160,033,092	2,144,306	3,931,401	84,901,259	3,993,171
1,000以上	8,541	250,222,196	89,779,815	266,834,244	9,601,814	5,401,608	62,628,663	3,617,851

資料來源：財政部財政資訊中心。

Table 3-12. Filing Case of Individual Income Tax —
by classification of Net Income

Unit : Case ; NT\$ 1,000

所得金額 Category								稿費收入額 Remuneration from Publishing Article
租賃及權利金所得 Income from Lease and Royalties	財產交易所得 Property Transactions	機會中獎所得 Income from Won Prizes or Awards	股利所得 Dividend	退職所得 Income from Separation Pay	其他所得 Other Income	稿費所得 Taxable Income from Publishing Article	未能歸類所得 N. E. S.	
97,101,384	11,560,893	3,756,425	695,189,403	6,222,217	44,042,634	1,494,305	20,178,347	8,339,821
95,642,751	16,592,733	3,192,746	458,615,142	7,018,016	48,446,885	1,373,033	19,833,292	7,940,692
98,677,741	17,853,351	4,312,469	579,491,054	6,132,875	61,446,810	1,422,044	21,157,008	8,051,410
103,784,726	18,639,242	5,365,598	726,123,933	6,494,837	59,671,436	1,488,903	23,086,755	8,093,330
109,067,810	18,792,009	5,242,459	662,976,312	6,610,709	58,210,246	1,505,113	26,880,731	8,084,580
114,290,004	27,325,464	5,382,600	606,907,667	6,980,233	63,948,749	1,337,139	26,103,513	7,326,739
14,311,781	2,769,730	734,632	44,033,759	197,831	5,552,085	165,087	2,782,516	1,265,871
30,615,312	6,332,260	1,996,133	95,080,827	565,649	16,200,492	363,527	4,937,439	1,908,644
22,917,251	4,509,302	1,194,082	87,807,583	819,019	10,831,816	240,027	4,258,122	1,382,052
20,153,178	3,942,498	846,567	89,031,380	1,070,816	10,134,230	221,975	4,096,641	1,354,178
12,575,463	3,152,844	409,483	69,310,576	986,863	7,732,125	151,435	2,939,382	840,405
1,780,951	602,492	37,053	11,356,422	232,487	1,125,929	20,988	500,066	106,815
6,225,022	2,643,460	123,706	48,211,466	1,079,839	4,761,915	72,219	1,945,328	284,542
5,711,046	3,372,878	40,944	162,075,654	2,027,729	7,610,157	101,881	4,644,019	184,232

Source : Fiscal Information Agency, Ministry of Finance.