

表C-2. 綜合所得稅課稅級距及累進稅率

單位：新臺幣元

49年 1960		50年~53年 1961~1964		54年~57年 1965~1968		58年~65年 1969~1976		66年 1977		67年~71年 1978~1982		72年~74年 1983~1985		75年~78年 1986~1989			
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate		
50,000以下 50,000 or under	3%	50,000以下 50,000 or under	3%	30,000以下 30,000 or under	3%	30,000以下 30,000 or under	6%	40,000以下 40,000 or under	6%	45,000以下 45,000 or under	6%	75,000以下 75,000 or under	6%	80,000以下 80,000 or under	6%		
				30,001 ~60,000	5%	30,001 ~60,000	8%	40,001 ~80,000	8%								
50,001 ~100,000	5%	50,001 ~100,000	5%	60,001 ~100,000	7%	60,001 ~100,000	10%	80,001 ~120,000	10%	45,001 ~90,000	8%	75,001 ~150,000	8%	80,001 ~160,000	8%		
				100,001 ~150,000	7%	100,001 ~150,000	12%	120,001 ~170,000	12%	90,001 ~150,000	10%						
100,001 ~150,000	7%	100,001 ~150,000	7%	100,001 ~150,000	9%	100,001 ~150,000	12%	120,001 ~170,000	12%	150,001 ~210,000	12%	150,001 ~240,000	10%	160,001 ~260,000	10%		
150,001 ~200,000	9%	150,001 ~200,000	9%	150,001 ~200,000	12%	150,001 ~200,000	15%	170,001 ~220,000	15%	210,001 ~320,000	15%					240,001 ~330,000	12%
200,001 ~250,000	12%	200,001 ~250,000	12%	200,001 ~250,000	15%	200,001 ~250,000	18%	220,001 ~280,000	18%	320,001 ~430,000	18%	330,001 ~500,000	15%	380,001 ~550,000	15%		
250,001 ~300,000	15%	250,001 ~300,000	15%	250,001 ~300,000	18%	250,001 ~300,000	22%	280,001 ~340,000	22%							430,001 ~600,000	22%
300,001 ~400,000	18%	300,001 ~400,000	18%	300,001 ~400,000	21%	300,001 ~400,000	26%	340,001 ~400,000	26%	600,001 ~800,000	26%	670,001 ~920,000	22%	730,001 ~1,000,000	22%		
400,001 ~500,000	22%	400,001 ~500,000	22%	400,001 ~500,000	25%	400,001 ~500,000	30%	400,001 ~500,000	30%							800,001 ~1,000,000	30%
500,001 ~650,000	26%	500,001 ~650,000	26%	500,001 ~650,000	29%	500,001 ~650,000	34%	500,001 ~650,000	34%	1,000,001 ~1,200,000	34%	1,220,001 ~1,520,000	30%	1,400,001 ~1,800,000	30%		
650,001 ~800,000	30%	650,001 ~800,000	30%	650,001 ~800,000	33%	650,001 ~800,000	39%	650,001 ~800,000	39%							1,200,001 ~1,500,000	39%
800,001 ~1,000,000	35%	800,001 ~1,000,000	35%	800,001 ~1,000,000	37%	800,001 ~1,000,000	44%	800,001 ~1,000,000	44%	1,500,001 ~2,000,000	44%	1,820,001 ~2,250,000	39%	2,300,001 ~2,800,000	39%		
1,000,001 ~1,250,000	40%	超過 1,000,000 Over 1,000,000	40%	1,000,001 ~1,500,000	42%	1,000,001 ~1,500,000	49%	1,000,001 ~1,500,000	49%							2,000,001 ~2,500,000	49%
1,250,001 ~1,600,000	46%			1,500,001 ~2,000,000	47%	1,500,001 ~2,000,000	54%	1,500,001 ~2,000,000	54%	1,500,001 ~2,000,000	54%	2,500,001 ~3,000,000	54%	3,400,001 ~4,000,000	54%		
1,600,001 ~2,000,000	52%			超過 2,000,000 Over 2,000,000	52%	超過 2,000,000 Over 2,000,000	60%	超過 2,000,000 Over 2,000,000	60%	超過 2,000,000 Over 2,000,000	60%	超過 3,000,000 Over 3,000,000	60%	2,800,001 ~3,400,000	49%	超過 4,000,000 Over 4,000,000	60%
超過 2,000,000 Over 2,000,000	60%	超過 3,000,000 Over 3,000,000	60%	超過 3,000,000 Over 3,000,000	60%	超過 3,000,000 Over 3,000,000	60%	超過 3,000,000 Over 3,000,000	60%	超過 4,000,000 Over 4,000,000	60%			超過 4,000,000 Over 4,000,000	60%		

資料來源：財政部賦稅署。

說明：本表資料更新截止日為109年5月31日。

Table C-2. Tax Brackets and Progressive Rates of Individual Income Tax

Unit : NT\$

79年~82年 1990~1993		83年~85年 1994~1996		86年~96年 1997~2007		97年~98年 2008~2009		99年~101年 2010~2012		102年~103年 2013~2014		104年~105年 2015~2016		106年 2017		107年~109年 2018~2020		
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	
300,000以下 300,000 or under	6%	330,000以下 330,000 or under	6%	370,000以下 370,000 or under	6%	410,000以下 410,000 or under	6%	500,000以下 500,000 or under	5%	520,000以下 520,000 or under	5%	520,000以下 520,000 or under	5%	540,000以下 540,000 or under	5%	540,000以下 540,000 or under	5%	
300,001 ~800,000	13%	330,001 ~890,000	13%	370,001 ~990,000	13%	410,001 ~1,090,000	13%	500,001 ~1,130,000	12%	520,001 ~1,170,000	12%	520,001 ~1,170,000	12%	540,001 ~1,210,000	12%	540,001 ~1,210,000	12%	
800,001 ~1,600,000	21%	890,001 ~1,780,000	21%	990,001 ~1,980,000	21%	1,090,001 ~2,180,000	21%	1,130,001 ~2,260,000	20%	1,170,001 ~2,350,000	20%	1,170,001 ~2,350,000	20%	1,210,001 ~2,420,000	20%	1,210,001 ~2,420,000	20%	
1,600,001 ~3,300,000	30%	1,780,001 ~3,340,000	30%	1,980,001 ~3,720,000	30%	2,180,001 ~4,090,000	30%	2,260,001 ~4,230,000	30%	2,350,001 ~4,400,000	30%	2,350,001 ~4,400,000	30%	2,420,001 ~4,530,000	30%	2,420,001 ~4,530,000	30%	
超過 3,300,000 Over 3,300,000	40%	超過 3,340,000 Over 3,340,000	40%	超過 3,720,000 Over 3,720,000	40%	超過 4,090,000 Over 4,090,000	40%	超過 4,230,000 Over 4,230,000	40%	超過 4,400,000 Over 4,400,000	40%	4,400,001 ~ 10,000,000 超過 10,000,000 Over 10,000,000	40%	4,530,001 ~ 10,310,000 超過 10,310,000 Over 10,310,000	40%	超過 4,530,000 Over 4,530,000	40%	40%

Source : Taxation Administration, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2020.