

表3-13. 綜合所得稅結算申報 - 按淨所得級距別分 (1/2)

單位：件；新臺幣千元

年別及 所得級距 CY& Classification of Income Household	申報戶數 No. of Declared	核 定 所得淨額*		核 定 應納稅額*	
		Net Income Amount Verified	分開計稅 之股利所得 Dividend Taxed Separately	Income Tax Amount Verified	分開計稅 之股利所得 Dividend Taxed Separately
102年 2013	5,995,565	2,315,307,506	-	284,500,751	-
103年 2014	6,081,478	2,738,322,953	-	384,879,314	-
104年 2015	6,141,647	2,493,231,513	-	320,052,826	-
105年 2016	6,228,573	2,554,857,487	-	324,192,534	-
106年 2017	6,317,088	2,610,668,930	-	331,559,793	-
107年 2018	6,309,543	2,246,199,774	210,632,789	292,355,280	58,977,174
NET=0(萬元) (NT\$10,000)	3,224,435	36,072,615	36,072,615	10,100,332	10,100,332
0~54	2,053,481	431,524,737	14,157,735	24,831,456	3,964,165
54~121	609,772	506,685,429	14,983,889	36,311,738	4,195,489
121~242	279,602	487,134,537	22,722,939	51,084,210	6,362,423
242~453	100,705	347,069,719	24,764,474	54,542,315	6,934,052
453~500	8,413	45,676,014	5,698,187	9,045,479	1,595,492
500~1,000	26,930	210,454,629	32,419,135	49,106,725	9,077,354
1,000以上	6,205	181,582,094	59,813,815	57,333,025	16,747,867

資料來源：財政部財政資訊中心。

說 明：*本表資料自107年起，含分開計稅之股利所得。

Table 3-13. Filing Case of Individual Income Tax -
by classification of Net Income (1/2)

Unit : Case ; NT\$ 1,000

各 類 所 得 金 額				
Category				
合 計	營利所得	執 行 業 務 所 得	薪 資 所 得	利 息 所 得
Total	Profit-seeking Income	Professional Practices Income	Salaries and Wages Income	Interest Income
5,285,007,429	102,768,103	91,799,381	3,988,942,491	249,222,085
5,783,062,063	112,980,965	104,171,302	4,191,680,208	254,556,006
5,732,242,243	97,472,182	109,287,781	4,334,881,917	262,352,068
5,815,185,204	95,417,478	116,983,985	4,437,043,218	243,840,886
5,960,626,506	97,094,023	127,915,951	4,556,142,572	232,779,372
6,166,640,873	105,300,058	131,039,545	4,720,262,650	228,391,436
1,542,892,422	34,063,034	19,001,650	1,249,918,176	81,574,482
1,828,390,442	29,597,581	31,425,424	1,516,835,656	65,494,238
1,052,737,969	17,678,588	25,660,605	826,161,755	34,705,275
781,089,652	12,311,118	23,602,732	570,196,863	24,024,983
465,076,283	5,662,989	14,909,982	307,424,710	13,009,214
56,156,191	515,301	1,602,571	33,639,876	1,377,723
246,985,265	1,827,350	7,197,644	134,147,844	5,388,239
193,312,649	3,644,097	7,638,937	81,937,770	2,817,282

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : *Since 2018, figures in this table include dividend taxed separately.

表3-13. 綜合所得稅結算申報 - 按淨所得級距別分 (2/2)

單位：件；新臺幣千元

年別及 所得級距 CY& Classification of Income Household	各 類 得				
	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	分開計稅 之股利所得 Dividend Taxed Separately
102年 2013	114,290,004	27,325,464	5,382,600	606,907,667	0
103年 2014	117,657,074	21,832,968	5,765,273	876,014,684	0
104年 2015	121,154,122	18,675,510	6,542,069	687,648,173	0
105年 2016	125,317,865	13,269,198	6,639,488	683,738,138	0
106年 2017	128,697,801	14,040,629	6,625,710	697,370,212	0
107年 2018	132,722,273	15,745,542	7,366,812	716,703,269	210,632,789
NET=0(萬元) (NT\$10,000)	23,545,309	2,828,238	1,776,294	115,661,898	36,072,615
0~54	33,596,677	3,456,384	2,515,730	125,316,123	14,157,735
54~121	24,496,000	2,437,775	1,419,320	105,679,469	14,983,889
121~242	21,831,679	2,247,489	999,174	110,962,184	22,722,939
242~453	15,259,124	1,574,790	457,167	93,787,325	24,764,474
453~500	1,943,551	252,217	36,329	14,806,753	5,698,187
500~1,000	7,736,385	1,156,911	137,247	78,446,573	32,419,135
1,000以上	4,313,548	1,791,738	25,551	72,042,944	59,813,815

Table 3-13. Filing Case of Individual Income Tax -
by classification of Net Income (2/2)

Unit : Case ; NT\$ 1,000

得 金 額 Category				稿 費 收 入 額
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.	Remuneration from Publishing Article
6,980,233	63,948,749	1,337,139	26,103,513	7,326,739
7,895,282	66,578,238	1,399,920	22,530,143	7,520,970
7,746,422	62,970,117	1,423,022	22,088,860	7,518,603
8,656,758	62,443,032	1,460,388	20,374,770	7,642,252
8,023,479	70,707,027	1,546,542	19,683,188	7,867,038
9,027,254	77,919,017	1,574,113	20,588,904	8,039,937
129,779	10,654,845	305,614	3,433,103	2,147,552
409,025	15,336,251	390,684	4,016,669	1,920,134
721,341	10,431,507	254,971	3,091,363	1,260,850
1,050,790	10,591,775	228,311	3,042,554	1,186,558
1,332,050	9,300,959	166,392	2,191,581	841,621
267,138	1,407,862	25,477	281,393	101,094
1,833,973	7,371,584	70,494	1,671,021	346,954
3,283,158	12,824,234	132,170	2,861,220	235,174