

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
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
108年 2019	6,387,825	2,344,621,060	223,088,007	305,316,908	62,464,633
109年 2020	6,468,289	2,379,164,860	204,403,778	307,748,686	57,233,049
110年 2021	6,448,689	2,616,752,841	235,870,359	355,254,123	66,043,690
111年 2022	6,635,095	3,266,225,359	360,407,505	467,018,857	100,914,086
NET=0(萬元) (NT\$10,000)	2,921,930	73,332,298	73,332,298	20,533,042	20,533,042
0~56	2,367,580	530,589,340	24,056,757	32,061,289	6,735,891
56~126	751,347	652,786,654	21,550,146	47,697,772	6,034,040
126~252	368,870	679,215,258	33,761,092	73,438,556	9,453,105
252~472	154,698	561,927,451	43,323,957	89,935,843	12,130,707
472~500	8,718	47,364,374	5,054,411	9,265,272	1,415,234
500~1,000	50,018	385,122,580	52,683,873	88,555,438	14,751,478
> 1,000	11,934	335,887,404	106,644,971	105,531,645	29,860,589

資料來源：財政部財政資訊中心。

說明：所得級距為0~56係指家戶課稅所得淨額大於0且小(等)於56萬元，以此類推。

附註：1.*本表資料自107年起，含分開計稅之股利所得。

2.**本表資料自108年起，薪資所得為薪資收入減去薪資費用(薪資特別扣除額或必要費用)之餘額。

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	
5,960,626,506	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	
4,973,892,326	109,211,465	144,867,713	3,472,100,636	228,629,531	
5,033,317,045	117,615,864	140,914,502	3,586,039,054	192,761,957	
5,333,009,722	128,997,002	142,029,982	3,788,243,159	150,028,341	
6,196,955,634	145,336,056	157,179,543	4,181,781,779	198,183,052	
943,338,018	37,135,600	21,519,277	608,655,847	57,788,910	
1,618,776,705	38,712,085	39,414,988	1,211,531,598	53,723,991	
1,123,047,199	27,082,213	31,279,834	799,345,001	31,985,126	
960,855,465	21,357,191	26,363,060	650,524,892	23,930,625	
700,172,954	11,755,668	17,100,527	447,733,041	15,123,775	
55,968,804	617,884	1,240,738	35,138,035	1,074,775	
439,719,629	4,207,519	9,459,662	256,533,941	7,895,173	
355,076,860	4,467,896	10,801,457	172,319,424	6,660,677	

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : Classification of income household of "0~56" refers to household income is greater than zero and less or equal to NT\$ 560 thousands, and so on.

Note : 1.*Since 2018, figures in this table include dividend taxed separately.

2.**Since 2019, figures in this table include deductions of the special deduction of income from salaries/wages and necessary expenses.

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 所				
	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
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
108年 2019	136,664,544	16,065,504	8,247,904	746,937,963	223,088,007
109年 2020	138,517,175	19,174,959	8,013,958	705,576,864	204,403,778
110年 2021	140,244,345	20,629,266	7,681,950	804,789,179	235,870,359
111年 2022	146,749,391	19,288,838	9,464,259	1,188,959,376	360,407,505
NET=0(萬元) (NT\$10,000)	22,573,757	2,514,978	1,782,124	176,464,039	73,332,298
0~56	36,058,958	3,630,742	2,947,088	207,902,064	24,056,757
56~126	27,631,323	3,063,116	1,913,944	181,005,688	21,550,146
126~252	25,285,418	3,281,627	1,511,220	187,079,609	33,761,092
252~472	18,577,321	2,532,654	818,664	164,355,638	43,323,957
472~500	1,369,637	213,288	49,748	14,163,086	5,054,411
500~1,000	10,102,212	1,881,853	351,745	130,457,357	52,683,873
> 1,000	5,150,765	2,170,580	89,726	127,531,895	106,644,971

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				薪 資 收 入	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.	Salaries and Wages	Remuneration from Publishing Article
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
9,593,994	77,280,968	1,804,142	22,487,962	4,867,462,166	8,725,039
9,242,695	88,797,746	1,564,568	25,097,703	4,994,666,289	8,442,521
8,699,662	113,843,068	1,582,653	26,241,115	5,194,388,071	8,402,454
8,289,787	111,579,014	1,730,051	28,414,488	5,676,563,633	8,948,177
134,681	10,678,496	282,523	3,807,786	1,176,246,346	2,121,920
402,650	18,888,033	432,125	5,132,383	1,757,713,696	2,225,456
603,728	14,559,530	313,030	4,264,666	1,001,373,524	1,476,042
1,038,374	15,859,128	306,759	4,317,562	760,214,972	1,383,583
1,473,279	16,924,550	218,670	3,559,167	494,952,975	991,872
149,242	1,629,351	12,540	310,480	37,816,333	73,272
1,703,331	14,117,512	117,050	2,892,274	272,290,462	535,266
2,784,502	18,922,414	47,354	4,130,170	175,955,325	140,766