

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
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
112年 2023	6,880,883	3,378,727,307	364,205,487	481,137,764	101,977,522
NET=0(萬元) (NT\$10,000)	3,010,515	44,838,562	44,838,562	12,554,797	12,554,797
0~56	2,476,336	553,779,906	22,244,175	32,803,874	6,228,368
56~126	779,788	678,057,862	24,002,723	49,862,594	6,720,762
126~252	382,481	700,811,626	31,531,894	75,225,848	8,828,930
252~472	158,996	577,776,367	45,150,896	92,393,126	12,642,249
472~500	8,798	47,007,403	4,298,624	9,126,753	1,203,614
500~1,000	51,371	388,810,049	48,675,544	88,448,724	13,629,146
> 1,000	12,598	387,645,532	143,463,069	120,722,048	40,169,656

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	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
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
6,500,557,990	154,822,399	162,289,834	4,321,291,444	377,255,469
961,119,154	38,526,337	21,842,537	622,762,944	92,901,432
1,714,592,424	41,141,195	40,048,353	1,275,854,216	95,990,420
1,181,742,797	29,287,383	31,961,910	833,199,054	62,284,399
1,004,113,050	23,140,565	27,395,194	677,355,401	50,550,497
726,729,950	13,129,976	18,480,324	456,334,542	35,891,698
56,223,093	814,128	1,378,566	34,626,300	2,733,782
447,571,684	4,608,610	10,034,524	255,354,657	21,146,086
408,465,838	4,174,205	11,148,426	165,804,330	15,757,155

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
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
112年 2023	154,305,416	18,523,349	10,032,100	1,132,077,473	364,205,487
NET=0(萬元) (NT\$10,000)	22,676,206	2,463,567	1,857,906	142,478,608	44,838,562
0~56	37,265,894	3,470,572	3,222,614	190,639,610	22,244,175
56~126	28,923,197	2,783,172	2,065,248	169,225,588	24,002,723
126~252	26,576,973	3,234,900	1,570,723	170,027,491	31,531,894
252~472	19,748,659	2,870,247	840,901	155,059,851	45,150,896
472~500	1,470,062	224,677	44,745	12,727,682	4,298,624
500~1,000	11,417,035	1,877,118	337,669	120,560,170	48,675,544
> 1,000	6,227,390	1,599,096	92,294	171,358,473	143,463,069

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 Salaries and Wages	稿 費 收 入 額 Remuneration from Publishing Article
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.		
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
10,248,805	124,717,321	1,587,489	33,406,891	5,858,031,460	9,051,689
190,362	10,685,840	257,957	4,475,458	1,193,879,681	2,204,146
551,005	19,851,242	393,290	6,164,013	1,847,206,171	2,254,712
768,863	16,049,884	277,936	4,916,163	1,042,775,271	1,447,418
1,339,402	17,750,379	272,800	4,898,725	790,938,425	1,357,562
1,726,027	18,302,141	174,244	4,171,340	504,799,990	943,639
213,484	1,650,181	15,407	324,079	37,317,892	78,203
2,227,178	16,684,841	105,338	3,218,458	271,472,252	550,126
3,232,484	23,742,813	90,517	5,238,655	169,641,778	215,883