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In 2023, the average total income of male taxpayers with disabilities under the Individual Income Tax was NT$338,000, which was 1.71 times that of female taxpayers, with the gap gradually narrowing over time.

1. According to the Individual Income Tax data[1] over the past seven years, the number of taxpayers with disabilities ranged from 420,000 to 450,000 between 2016 and 2022, and increased to 480,000 in 2023. In 2023, the total individual income reported by taxpayers with disabilities reached NT$130.8 billion, translating to an average income of NT$272,000 per person. The average income of male taxpayers with disabilities (NT$338,000) was 1.71 times that of females (NT$198,000), with the gender income gap showing a gradual narrowing trend in recent years. When compared with non-disabled taxpayers, the average income per male and female taxpayer with disabilities accounted for 44% and 41% of that of their non-disabled counterparts, respectively. Over the past seven years, the average income of male and female taxpayers with disabilities increased by 7.0% and 19.2%, respectively, both lower than the 23.7% and 23.4% increases observed among non-disabled taxpayers.

Overview of Total Individual Income Tax Income of Taxpayers with Disabilities

CY	Cases (Ten Thousand Persons)			Total Income (NT$ 100 Million)			Average Income per Person (NT$10,000)			Average Income of Non-disabled Taxpayers (NT$ 10 Thousand）		
	Total	Male	Female	Total	Male	Female	Male	Female	Male /Female (Time)	Male	Female	Male /Female (Time)
2016	44.2	25.1	19.2	1,110	792	318	31.6	16.6	1.91	61.8	39.3	1.57
2019	44.1	24.3	19.8	1,114	767	347	31.6	17.5	1.81	66.7	42.7	1.56
2020	43.2	23.6	19.6	1,087	744	342	31.5	17.5	1.80	67.4	43.4	1.56
2021	42.3	22.9	19.4	1,082	738	344	32.2	17.8	1.81	71.3	45.0	1.59
2022	44.9	24.1	20.7	1,254	844	410	35.0	19.8	1.77	78.3	48.7	1.61
2023	48.0	25.5	22.5	1,308	863	445	33.8	19.8	1.71	76.4	48.5	1.58

2. In 2023, among taxpayers with disabilities, those with interest income constituted the largest group at 345,000 persons, followed by 227,000 with dividend income. In terms of income amount, salaries and wages income was the largest category, totaling NT$70.15 billion and accounting for 54% of the total individual income. Dividend,

interest, lease and royalties incomes — categorized as passive income — together made up 41% of the total, whereas for non-disabled taxpayers, salaries and wages income and passive income accounted for 75% and 21%, respectively, indicating a markedly different income structure between the two groups. On a per capita basis, the average major income of taxpayers with disabilities in 2023 was highest for salaries and wages income at NT$500,000, followed by lease and royalties income at NT$177,000 and dividend income at NT$125,000, respectively, with males generally earning more than females. Compared with 2016, dividend income recorded the largest increase of 36.0%, with the growth among females (47.0%) significantly higher than that of males (33.8%). Salaries and wages, professional practices, and interest incomes rose by 13.8%, 9.8%, and declined by 5.9%, respectively, with female growth outpacing male in most categories. Lease and royalties income showed little change over the seven-year period.

Major Types of Individual Income Tax Income of Taxpayers with Disabilities in 2023

Major Income Categories	Cases (Ten Thousand Persons)			Total Income (NT$ 100 Million)			Average Income per Person (NT$10,000)					
	Total	Male	Female	Total	Male	Female	Total	Change from 2016 (%)	Male	Change from 2016 (%)	Female	Change from 2016 (%)
Salaries and Wages	14.0	8.8	5.2	701.5	482.3	219.2	50.0	13.8	54.7	13.8	42.0	18.0
Dividend	22.7	12.2	10.6	285.0	182.9	102.1	12.5	36.0	15.0	33.8	9.7	47.0
Interest	34.5	17.5	17.0	172.7	98.1	74.6	5.0	-5.9	5.6	-15.7	4.4	13.9
Lease and Royalties	4.4	2.8	1.6	78.2	53.8	24.4	17.7	0.4	19.4	1.9	14.8	-0.3
Professional Practices	3.0	1.5	1.5	29.5	18.2	11.3	9.7	9.8	12.0	8.1	7.4	25.1

Source: Fiscal Information Agency, Ministry of Finance. Data for 2023 are based on the preliminary assessment statistics released on June 30, 2025; data for other years are based on the final assessment results.

Explanation: 1. Persons with disabilities refer to those who checked the “person with disabilities” box on the Individual Income Tax return. The data exclude non-citizen and N.E.S statistics.

2. Each taxpayer may have more than one type of income; therefore, the sum of taxpayers by income category does not equal the total number of taxpayers.

3. Dividend income includes dividends subject to separate taxation; salaries and wages income includes special deductions for salary or necessary expenses.

Note: (1) Individual Income Tax data exclude tax-exempt income, separately taxed income other than dividends, and transfer income received from the government or relatives and friends. The analysis in this report focuses on taxpayers with disabilities who reported taxable income under the Income Tax, and therefore, the number of such taxpayers may differ from that shown in other related statistics.