表2-4. 綜合所得稅結算申報概況
－按全體納稅義務人性別、年齡及地區別分（1/4）

113年

單位：人；新臺幣百萬元

年齡級距及性別		總計 Grand Total			新北市 New Taipei City		
		人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable
合　計		6,982,242	8,341,299	479,082	1,316,820	1,527,730	75,010
	男	3,687,133	4,836,993	298,076	669,024	854,448	45,463
	女	3,295,109	3,504,306	181,006	647,796	673,282	29,547
未滿25歲	男	142,971	69,357	1,200	22,884	10,302	132
	女	131,406	58,693	700	23,419	10,160	91
25-29歲	男	419,809	312,888	8,384	72,868	52,232	1,324
	女	399,747	252,314	4,869	72,421	44,730	805
30-34歲	男	476,104	479,215	16,697	85,461	83,574	2,708
	女	395,600	329,062	8,586	75,055	61,981	1,520
35-39歲	男	446,660	558,083	23,338	80,838	98,746	3,611
	女	350,557	360,714	11,257	67,736	69,459	2,051
40-44歲	男	498,153	713,363	33,907	92,344	131,235	5,550
	女	412,036	492,335	18,930	81,551	96,967	3,297
45-49歲	男	452,113	725,723	41,523	85,894	139,319	7,375
	女	414,555	546,459	25,864	84,162	111,483	4,778
50-54歲	男	360,398	617,910	41,798	68,449	117,032	7,317
	女	358,990	486,704	28,195	73,244	98,619	5,149
55-59歲	男	311,085	494,534	35,564	56,721	87,330	5,595
	女	318,106	404,984	27,086	66,121	82,340	5,209
60-64歲	男	244,707	376,638	33,925	44,781	63,099	4,752
	女	233,883	274,705	21,671	48,916	51,737	3,177
65-69歲	男	154,641	216,338	24,420	28,367	35,077	3,261
	女	134,572	143,853	15,226	28,000	24,682	1,840
70-74歲	男	96,364	144,962	19,766	17,364	19,732	1,872
	女	79,345	86,107	10,582	15,951	13,132	1,112
75-79歲	男	44,165	72,703	10,785	7,492	10,209	1,302
	女	35,009	34,376	3,726	6,477	4,550	287
80歲以上	男	39,963	55,279	6,770	5,561	6,560	663
	女	31,303	34,000	4,315	4,743	3,443	233

資料來源：財政資訊中心。

說　　明：1.本表資料不含非本國人及未能歸類所得之統計。
2.自107年度起，本表資料含分開計稅之股利所得。
3.自108年度起，本表資料含薪資費用(薪資特別扣除額或必要費用)。
4.113年度因保護個別資料，將未滿18歲及18-24歲級距合併為未滿25歲。

Table 2-4. Income Tax Returns of Individual
－by Gender, Age and Region of Tax Payer (1/4)
CY 2024

Unit：Person；NT$million

臺北市 Taipei City			桃園市 Taoyuan City			臺中市 Taichung City			Age Brackets & Gender	
人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable		
876,156	1,542,225	162,392	739,805	847,407	36,411	860,499	962,992	48,145	Total	
436,315	872,839	98,099	395,448	493,073	22,754	451,370	553,561	30,206		Male
439,841	669,386	64,293	344,357	354,335	13,657	409,129	409,431	17,939		Female
10,198	5,772	328	16,081	7,442	94	17,262	8,096	148	under 25 years	Male
10,885	5,330	145	14,971	6,572	70	16,172	7,049	88		Female
38,974	31,538	1,381	46,697	34,074	826	53,433	39,039	993	25-29 years	Male
39,632	27,455	864	44,129	27,688	468	51,423	31,808	615		Female
46,740	55,311	3,018	54,256	54,608	1,599	60,539	60,211	2,151	30-34 years	Male
42,699	42,452	1,876	43,595	37,777	888	51,448	41,623	1,029		Female
46,629	75,999	5,321	50,284	62,365	2,070	57,247	69,279	2,855	35-39 years	Male
41,529	54,526	2,874	38,443	40,419	1,007	45,225	44,594	1,256		Female
55,904	112,261	9,035	55,925	77,754	2,688	62,404	83,486	3,558	40-44 years	Male
50,094	83,171	5,981	45,502	54,235	1,580	51,960	58,360	1,926		Female
52,377	121,623	11,390	49,842	78,481	3,603	54,258	78,938	3,897	45-49 years	Male
50,453	95,208	8,317	44,025	56,875	2,040	51,063	60,967	2,222		Female
43,389	109,139	11,887	38,545	63,543	3,510	41,482	64,467	3,763	50-54 years	Male
46,593	89,235	8,567	37,917	48,868	2,170	44,193	56,221	2,896		Female
38,843	91,751	10,455	32,009	49,159	3,027	36,987	55,239	3,512	55-59 years	Male
45,612	83,226	8,617	32,470	39,383	2,275	38,846	47,052	2,744		Female
33,657	86,594	12,818	24,147	33,351	2,256	28,913	43,049	3,673	60-64 years	Male
38,752	69,013	8,594	22,238	23,804	1,580	28,123	31,341	2,152		Female
26,355	64,722	10,701	14,002	17,300	1,736	18,504	24,904	2,533	65-69 years	Male
29,237	51,209	8,114	11,411	10,781	903	15,617	15,722	1,462		Female
20,242	59,544	11,352	7,912	8,708	768	11,346	14,920	1,739	70-74 years	Male
21,186	32,717	4,844	5,779	4,729	383	8,725	9,084	1,028		Female
11,513	33,350	6,352	3,212	3,794	395	4,849	7,195	950	75-79 years	Male
11,357	16,871	2,382	2,158	1,773	159	3,427	2,879	251		Female
11,494	25,235	4,061	2,536	2,495	182	4,146	4,738	434	80 years and over	Male
11,812	18,973	3,118	1,719	1,429	134	2,907	2,731	270		Female

Source：Fiscal Information Agency, Ministry of Finance.

Explanation：1.Figures in this table not include non-citizen and N.E.S statistics.
2.Since 2018, figures in this table include dividend taxed separately.
3.Since 2019, figures in this table include the special deduction of income from salaries/wages and necessary expenses.
4.For 2024, the age groups "under 18 yesrs" and "18-24 years " were combined into a single "under 25 years" age group to protect individual privacy.

表2-4. 綜合所得稅結算申報概況
－按全體納稅義務人性別、年齡及地區別分（2/4）

113年

單位：人；新臺幣百萬元

年齡級距及性別		臺南市 Tainan City			高雄市 Kaohsiung City			宜蘭縣 Yilan County		
		人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable
合　計		522,760	577,052	26,193	794,168	835,239	33,777	123,416	118,615	3,678
	男	286,139	348,257	17,344	426,821	485,276	20,608	65,423	67,784	2,297
	女	236,621	228,795	8,849	367,347	349,963	13,169	57,993	50,830	1,381
未滿25歲	男	10,331	4,949	63	16,709	8,421	119	3,083	1,502	14
	女	9,119	4,124	47	14,169	6,295	62	2,761	1,292	10
25-29歲	男	32,001	25,498	792	48,189	35,863	870	8,529	6,044	120
	女	28,911	18,344	350	44,335	27,682	487	8,261	5,147	78
30-34歲	男	37,269	38,446	1,328	54,481	51,612	1,503	9,027	7,920	180
	女	29,813	23,907	556	43,914	34,634	761	7,702	5,821	96
35-39歲	男	36,795	45,223	1,733	51,034	56,818	1,765	7,670	7,818	188
	女	27,160	26,666	750	39,083	37,185	983	6,324	5,566	103
40-44歲	男	40,864	54,088	2,130	57,249	70,700	2,367	7,859	8,959	235
	女	32,042	35,130	1,031	46,346	48,854	1,321	7,009	6,823	122
45-49歲	男	36,451	52,056	2,296	52,991	69,411	2,523	7,065	8,939	287
	女	30,715	36,396	1,311	48,789	55,646	1,900	6,893	7,495	207
50-54歲	男	27,264	41,543	2,234	42,242	60,420	2,752	6,293	8,510	316
	女	24,884	29,883	1,291	41,481	48,787	1,959	6,345	7,128	244
55-59歲	男	23,324	33,180	1,979	36,208	50,507	2,621	5,948	7,508	319
	女	21,767	24,679	1,403	35,058	40,006	2,037	5,273	5,217	164
60-64歲	男	18,510	25,115	1,878	28,484	38,766	2,345	4,596	5,328	239
	女	15,457	15,703	978	25,296	27,408	1,809	3,736	3,565	178
65-69歲	男	11,231	13,944	1,424	18,322	20,632	1,674	2,633	2,713	201
	女	8,356	6,905	464	14,366	12,505	991	1,885	1,395	68
70-74歲	男	6,523	7,824	834	11,803	12,335	1,140	1,542	1,441	107
	女	4,608	3,630	288	8,371	6,308	475	965	876	90
75-79歲	男	2,920	3,123	282	5,056	5,476	531	564	609	64
	女	1,997	1,831	213	3,437	2,525	202	422	251	11
80歲以上	男	2,656	3,269	372	4,053	4,314	399	614	494	26
	女	1,792	1,596	167	2,702	2,128	180	417	255	10

Table 2-4. Income Tax Returns of Individual
－by Gender, Age and Region of Tax Payer (2/4)
CY 2024

Unit：Person；NT$million

新竹縣 Hsinchu County			苗栗縣 Miaoli County			彰化縣 Changhua County			Age Brackets & Gender	
人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable		
191,000	318,223	25,966	154,939	163,136	5,671	321,415	303,902	10,578	Total	
109,314	207,930	18,380	85,704	97,715	3,679	175,727	179,011	6,812		Male
81,686	110,294	7,586	69,235	65,420	1,992	145,688	124,891	3,766		Female
4,017	1,909	34	3,981	1,818	17	8,116	3,870	80	under 25 years	Male
3,760	1,664	16	3,464	1,467	11	7,507	3,248	42		Female
12,051	10,383	363	10,390	7,702	185	21,998	15,579	353	25-29 years	Male
10,576	7,302	189	9,456	5,758	87	20,890	12,699	202		Female
15,175	21,764	1,197	11,738	11,656	359	23,539	20,237	481	30-34 years	Male
10,190	10,533	402	8,764	6,869	133	19,114	14,084	247		Female
14,570	28,570	1,977	10,714	12,335	370	22,042	21,964	628	35-39 years	Male
8,846	12,179	580	7,652	7,400	152	16,598	14,119	247		Female
16,411	36,860	2,907	11,902	15,492	480	23,609	25,913	775	40-44 years	Male
10,983	17,965	1,093	9,235	10,312	232	18,365	17,575	397		Female
14,801	37,796	3,628	10,241	14,854	556	20,992	25,112	816	45-49 years	Male
11,418	21,429	1,637	8,810	11,103	361	18,010	18,613	484		Female
11,527	30,726	3,484	8,228	12,635	570	16,303	20,695	700	50-54 years	Male
9,469	17,869	1,685	7,370	8,731	313	14,529	15,436	473		Female
8,580	20,036	2,364	7,078	9,365	430	14,324	17,427	767	55-59 years	Male
7,518	11,451	1,067	6,360	6,672	278	12,531	12,595	508		Female
6,055	11,353	1,360	5,543	6,163	235	11,045	12,178	621	60-64 years	Male
4,957	6,163	539	4,291	4,125	201	9,040	8,723	520		Female
3,205	4,877	632	2,948	2,887	216	6,556	6,324	368	65-69 years	Male
2,189	2,299	226	1,957	1,745	159	4,636	3,957	285		Female
1,633	2,383	321	1,482	1,542	170	3,858	5,224	659	70-74 years	Male
995	874	95	1,008	700	39	2,503	2,338	245		Female
652	749	88	680	579	39	1,673	2,734	407	75-79 years	Male
420	257	8	457	287	17	983	767	62		Female
637	522	23	779	688	52	1,672	1,753	156	80 years and over	Male
365	310	49	411	251	10	982	737	52		Female

表2-4. 綜合所得稅結算申報概況
－按全體納稅義務人性別、年齡及地區別分（3/4）

113年

單位：人；新臺幣百萬元

年齡級距及性別		南投縣 Nantou County			雲林縣 Yunlin County			嘉義縣 Chiayi County		
		人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable
合　計		109,772	97,435	2,798	149,011	140,501	3,983	104,843	93,448	2,342
	男	58,895	56,312	1,779	82,944	83,695	2,402	58,402	56,029	1,540
	女	50,877	41,123	1,020	66,067	56,806	1,581	46,441	37,419	802
未滿25歲	男	3,207	1,580	17	4,232	1,993	19	3,236	1,582	14
	女	2,615	1,128	9	3,811	1,709	19	2,815	1,283	10
25-29歲	男	7,592	5,232	103	10,764	7,673	138	7,979	5,712	102
	女	7,284	4,336	59	10,144	6,197	86	7,479	4,576	62
30-34歲	男	7,990	6,494	129	10,827	9,436	201	8,114	6,967	140
	女	6,676	4,670	70	8,579	6,408	119	6,379	4,634	76
35-39歲	男	7,145	6,583	142	10,147	10,108	212	6,884	6,472	128
	女	5,337	4,320	73	7,309	6,178	101	4,960	4,030	63
40-44歲	男	7,088	7,300	175	10,908	11,678	220	6,928	6,994	147
	女	5,923	5,218	81	8,277	7,744	144	5,318	4,716	76
45-49歲	男	6,214	7,139	220	10,301	12,733	341	6,130	6,895	157
	女	5,649	5,552	117	8,550	9,085	200	5,435	5,440	110
50-54歲	男	5,219	6,538	222	8,033	10,765	368	5,567	7,317	279
	女	5,127	5,418	178	6,734	7,510	273	4,795	4,957	137
55-59歲	男	5,115	6,161	235	6,973	8,562	320	5,118	6,056	207
	女	4,920	4,851	185	5,510	5,442	182	4,069	3,895	119
60-64歲	男	4,148	4,694	218	4,935	5,678	294	3,948	4,361	180
	女	3,728	3,305	134	3,696	3,396	134	2,691	2,199	67
65-69歲	男	2,462	2,156	110	2,653	2,564	155	2,180	1,872	85
	女	1,855	1,258	61	1,709	1,256	61	1,293	955	43
70-74歲	男	1,429	1,357	124	1,543	1,252	72	1,181	990	65
	女	993	599	29	956	1,346	236	677	427	22
75-79歲	男	618	475	29	776	586	31	524	407	28
	女	440	243	10	395	262	18	275	159	10
80歲以上	男	668	602	56	852	665	29	613	403	9
	女	330	225	13	397	271	10	255	148	6

Table 2-4. Income Tax Returns of Individual
－by Gender, Age and Region of Tax Payer (3/4)
CY 2024

Unit：Person；NT$million

屏東縣 Pingtung County			臺東縣 Taitung County			花蓮縣 Hualien County			Age Brackets & Gender	
人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable		
174,803	151,922	3,542	44,406	38,967	959	79,866	71,297	1,806	Total	
94,292	87,449	2,183	23,036	21,264	545	41,725	39,656	1,086		Male
80,511	64,473	1,358	21,370	17,703	413	38,141	31,641	720		Female
5,831	2,996	28	1,733	904	9	2,516	1,265	13	under 25 years	Male
4,387	2,006	15	1,294	619	5	1,943	866	7		Female
12,657	8,898	141	3,107	2,105	32	5,410	3,686	57	25-29 years	Male
11,622	6,949	82	3,041	1,846	21	4,997	3,018	41		Female
12,896	10,676	197	3,105	2,449	42	5,449	4,508	88	30-34 years	Male
10,689	7,525	109	2,853	1,993	28	4,691	3,440	63		Female
11,145	10,265	183	2,516	2,325	39	4,581	4,344	89	35-39 years	Male
8,865	7,106	104	2,216	1,782	22	3,842	3,239	55		Female
11,568	11,203	199	2,664	2,666	52	5,064	5,154	111	40-44 years	Male
9,728	8,469	141	2,487	2,298	42	4,411	4,078	66		Female
10,470	11,430	273	2,379	2,693	79	4,541	5,056	135	45-49 years	Male
9,678	9,357	179	2,579	2,563	51	4,644	4,689	101		Female
8,622	10,566	312	2,261	2,799	84	4,103	5,106	168	50-54 years	Male
8,445	8,711	235	2,318	2,606	96	4,339	4,660	128		Female
8,035	9,367	327	2,069	2,402	83	3,737	4,522	152	55-59 years	Male
7,324	7,118	226	1,889	1,877	60	3,607	3,445	102		Female
6,106	6,573	251	1,511	1,523	57	2,823	3,183	139	60-64 years	Male
5,082	4,399	160	1,430	1,282	42	2,692	2,350	82		Female
3,477	2,961	155	881	792	44	1,702	1,468	73	65-69 years	Male
2,441	1,620	68	698	469	19	1,527	1,012	42		Female
1,870	1,375	68	426	322	12	973	773	41	70-74 years	Male
1,273	705	28	340	257	25	844	513	21		Female
804	566	26	194	154	10	419	301	10	75-79 years	Male
505	251	8	137	65	2	341	188	7		Female
811	574	24	190	130	3	407	291	11	80 years and over	Male
472	256	6	88	44	1	263	142	5		Female

表2-4. 綜合所得稅結算申報概況
－按全體納稅義務人性別、年齡及地區別分（4/4）

113年

單位：人；新臺幣百萬元

年齡級距及性別		澎湖縣 Penghu County			基隆市 Keelung City			新竹市 Hsinchu City		
		人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable
合　計		29,753	29,913	806	114,515	110,229	3,304	148,861	278,123	27,056
	男	17,190	18,330	510	59,376	61,179	1,969	82,967	175,611	17,515
	女	12,563	11,583	296	55,139	49,050	1,335	65,894	102,511	9,540
未滿25歲	男	1,521	951	13	2,445	1,158	11	2,349	1,126	28
	女	870	466	5	2,301	1,035	10	2,451	1,116	24
25-29歲	男	2,574	2,024	32	7,163	5,056	102	8,633	7,914	321
	女	1,952	1,314	19	6,941	4,268	65	8,003	5,967	202
30-34歲	男	2,492	2,428	44	7,765	6,867	180	10,368	15,472	923
	女	1,746	1,398	24	6,702	5,073	86	7,636	8,371	381
35-39歲	男	2,145	2,497	88	6,603	6,911	166	10,289	21,147	1,516
	女	1,354	1,268	22	5,357	4,899	96	6,841	10,211	590
40-44歲	男	1,893	2,260	51	7,271	8,476	228	12,692	31,178	2,706
	女	1,459	1,571	37	6,273	6,652	151	8,770	15,382	1,036
45-49歲	男	1,597	2,128	70	6,668	8,646	282	11,898	32,362	3,221
	女	1,404	1,738	71	6,713	7,677	213	8,947	17,321	1,331
50-54歲	男	1,498	2,223	70	5,956	7,985	304	8,808	25,559	3,041
	女	1,209	1,459	44	6,282	7,061	227	7,409	15,657	1,822
55-59歲	男	1,353	1,738	54	5,438	6,564	248	6,964	18,508	2,461
	女	1,087	1,175	40	5,696	5,948	239	6,392	11,664	1,353
60-64歲	男	973	1,136	44	4,648	5,229	257	4,824	12,270	1,925
	女	805	785	23	4,220	3,715	151	4,336	7,083	927
65-69歲	男	620	567	30	2,760	2,335	105	2,845	5,165	724
	女	369	241	7	2,398	1,476	47	2,403	2,500	246
70-74歲	男	264	209	11	1,566	1,091	37	1,736	2,435	281
	女	189	103	3	1,334	766	32	1,427	6,256	1,552
75-79歲	男	128	85	3	591	489	33	775	1,069	136
	女	65	37	1	501	251	8	648	533	48
80歲以上	男	132	84	1	502	373	16	786	1,406	230
	女	54	29	0	421	227	8	631	453	28

Table 2-4. Income Tax Returns of Individual
－by Gender, Age and Region of Tax Payer (4/4)
CY 2024

Unit：Person；NT$million

嘉義市 Chiayi City			金門縣 Kinmen County			連江縣 Lienchiang County			Age Brackets & Gender	
人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable	人數 Person	所得總額 The gross proceeds	應納稅額 Income Tax Payable		
73,725	76,948	2,959	46,568	50,227	1,550	5,141	5,769	157	Total	
38,149	43,726	1,820	25,657	30,045	970	3,215	3,802	114		Male
35,576	33,221	1,138	20,911	20,182	580	1,926	1,967	43		Female
1,644	794	10	1,380	781	9	215	143	2	under 25 years	Male
1,489	666	7	1,106	537	5	97	61	1		Female
4,797	3,570	87	3,458	2,616	53	545	449	7	25-29 years	Male
4,664	2,927	52	3,272	2,077	31	314	226	3		Female
4,854	4,668	138	3,516	3,357	73	503	555	17	30-34 years	Male
4,059	3,137	71	2,993	2,458	46	303	274	5		Female
4,148	4,502	144	2,874	3,387	101	360	426	9	35-39 years	Male
3,492	3,190	79	2,186	2,167	43	202	211	4		Female
4,589	5,638	183	2,706	3,643	103	311	424	9	40-44 years	Male
4,069	4,246	116	2,034	2,339	56	200	232	4		Female
4,322	6,091	247	2,402	3,616	116	279	405	11	45-49 years	Male
4,311	4,872	140	2,096	2,686	86	211	263	7		Female
3,751	5,722	248	2,577	4,186	158	281	435	11	50-54 years	Male
3,944	4,825	192	2,155	2,792	109	208	271	7		Female
3,417	4,880	234	2,575	3,845	156	269	430	18	55-59 years	Male
3,592	4,086	175	2,309	2,645	96	155	215	8		Female
2,730	3,850	238	2,100	2,804	120	230	341	25	60-64 years	Male
2,620	2,857	165	1,650	1,619	57	127	132	3		Female
1,627	1,781	129	1,181	1,176	62	130	123	4	65-69 years	Male
1,465	1,202	77	684	606	42	76	58	1		Female
1,089	1,080	77	522	377	13	60	47	1	70-74 years	Male
925	568	32	276	160	4	20	17	0		Female
535	604	64	167	127	4	23	21	0	75-79 years	Male
482	340	19	74	52	3	11	5	0		Female
646	547	20	199	132	2	9	4	0	80 years and over	Male
464	305	13	76	44	2	2	1	0		Female