

表2-6. 綜合所得稅列報扶養未成年子女納稅義務人
—按性別及累進稅率分 (1/3)

(1)有配偶者

110年

單位：戶；新臺幣百萬元；%

稅 率 Tax Rate (%)	所得淨額 (萬元) Net Income (NT\$10,000)	戶 數 No. of Household					
		總 計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	
累 進 稅 率 Progressive tax Rate	0	0	773,276	464,578	60.1	308,698	39.9
	5	0-54	359,321	226,923	63.2	132,398	36.8
	12	54-121	200,772	130,222	64.9	70,550	35.1
	20	121-242	124,313	83,139	66.9	41,174	33.1
	30	242-453	56,645	39,054	68.9	17,591	31.1
	40	> 453	26,184	17,905	68.4	8,279	31.6
總 計 Grand Total			1,540,511	961,821	62.4	578,690	37.6
平均每戶金額 (元) Average Amount (NT\$)							

資料來源：財政資訊中心。

說 明：所得級距為0~54係指家戶課稅所得淨額大於0且小(等)於54萬元，以此類推。

Table 2-6. Listing of Comprehensive Income Taxpayers for minor dependent children
 – by Gender and Progressive tax Rate (1/3)

(1)With spouse

CY 2021

Unit : Household : NT\$million : %

所得總額 The gross proceeds					應納稅額 Income Tax Payable				
總計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	總計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
600,139	361,416	60.2	238,723	39.8	—	—	--	—	--
527,203	329,890	62.6	197,312	37.4	4,157	2,635	63.4	1,522	36.6
430,238	278,211	64.7	152,027	35.3	10,314	6,788	65.8	3,527	34.2
378,652	252,617	66.7	126,035	33.3	18,981	12,937	68.2	6,044	31.8
263,812	181,611	68.8	82,201	31.2	26,127	18,285	70.0	7,841	30.0
242,467	165,343	68.2	77,124	31.8	49,366	33,863	68.6	15,503	31.4
2,442,511	1,569,088	64.2	873,423	35.8	108,946	74,509	68.4	34,437	31.6
1,585,520	1,631,372		1,509,311		70,721	77,467		59,508	

Source : Financial Data Center, Ministry of Finance.

Explanation : Classification of income household of "0~54" refers to household income is greater than zero and less or equal to NT\$ 54 thousands, and so on.

表2-6. 綜合所得稅列報扶養未成年子女納稅義務人
 一按性別及累進稅率分 (2/3)
 (2)單身者

110年

單位：戶；新臺幣百萬元；%

稅 率 Tax Rate (%)	所得淨額 (萬元) Net Income (NT\$10,000)	戶 數 No. of Household					
		總 計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	
累 進 稅 率 Progressive tax Rate	0	0	129,222	57,320	44.4	71,902	55.6
	5	0-54	53,553	28,076	52.4	25,477	47.6
	12	54-121	15,611	8,221	52.7	7,390	47.3
	20	121-242	6,106	3,429	56.2	2,677	43.8
	30	242-453	2,601	1,602	61.6	999	38.4
	40	> 453	951	613	64.5	338	35.5
總 計 Grand Total			208,044	99,261	47.7	108,783	52.3
平均每戶金額 (元) Average Amount (NT\$)							

資料來源：財政資訊中心。

Table 2-6. Listing of Comprehensive Income Taxpayers for minor dependent children
 – by Gender and Progressive tax Rate (2/3)

(2)Single
 CY 2021

Unit : Household ; NT\$million ; %

所得總額 The gross proceeds					應納稅額 Income Tax Payable				
總計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	總計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
58,133	27,442	47.2	30,692	52.8	—	—	--	—	--
50,769	27,179	53.5	23,589	46.5	551	291	52.8	260	47.2
24,575	13,125	53.4	11,450	46.6	900	478	53.1	422	46.9
15,352	8,673	56.5	6,679	43.5	1,219	686	56.3	532	43.7
10,859	6,721	61.9	4,138	38.1	1,550	959	61.9	590	38.1
8,762	5,471	62.4	3,292	37.6	2,299	1,410	61.3	889	38.7
168,451	88,612	52.6	79,839	47.4	6,518	3,825	58.7	2,693	41.3
809,689	892,713		733,933		31,331	38,535		24,758	

Source : Financial Data Center, Ministry of Finance.

表2-6. 綜合所得稅列報扶養未成年子女納稅義務人
 —按性別及累進稅率分 (3/3)
 (3)單身者—扶養子女數

110年

單位：戶；%

稅率 Tax Rate (Percentage)	所得淨額 (萬元) Net Income (NT\$10,000)	總計 Grand Total	扶養子女數					
			1-2人			1-2 Persons		
			合計 Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	
累 進 稅 率 Progressive tax Rate	0	0	129,222	123,291	54,231	44.0	69,060	56.0
	5	0-54	53,553	52,539	27,416	52.2	25,123	47.8
	12	54-121	15,611	15,216	7,954	52.3	7,262	47.7
	20	121-242	6,106	5,894	3,283	55.7	2,611	44.3
	30	242-453	2,601	2,479	1,517	61.2	962	38.8
	40	> 453	951	890	569	63.9	321	36.1
總計 Grand Total		208,044	200,309	94,970	47.4	105,339	52.6	

資料來源：財政資訊中心。

Table 2-6. Listing of Comprehensive Income Taxpayers for minor dependent children
 – by Gender and Progressive tax Rate (3/3)

(3)Single – Number of dependent children

CY 2021

Unit : Household : %

Number of dependent children									
3-4人 3-4 Persons					4人以上 4 Persons above				
合計 Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	合計 Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
5,862	3,058	52.2	2,804	47.8	69	31	44.9	38	55.1
1,013	659	65.1	354	34.9	1	1	100.0	—	—
391	264	67.5	127	32.5	4	3	75.0	1	25.0
210	144	68.6	66	31.4	2	2	100.0	—	—
122	85	69.7	37	30.3	—	—	--	—	--
60	43	71.7	17	28.3	1	1	100.0	—	—
7,658	4,253	55.5	3,405	44.5	77	38	49.4	39	50.6

Source : Financial Data Center, Ministry of Finance.