表2-8. 65歲以上所得人綜合所得稅各類所得
－按全體所得人性別及五等分位分

113年　　單位：新臺幣百萬元

項　目	總所得 Total Income	營利所得 Profit-seeking Income	執行業務所得 Professional Practices Income	薪資所得 Salaries and Wages Income	利息所得 Interest Income	租賃及權利金所得 Income from Lease and Royalties
合　計	878,296	8,898	15,869	225,741	187,433	69,518
男	538,595	5,481	9,673	160,347	90,366	40,715
女	339,701	3,417	6,196	65,394	97,067	28,802
第一分位　男	745	9	8	29	500	14
女	1,009	5	18	19	731	12
第二分位　男	4,211	117	42	160	2,717	181
女	6,633	100	100	115	4,766	171
第三分位　男	12,557	643	256	662	7,091	678
女	19,653	581	386	583	12,728	606
第四分位　男	41,932	724	655	6,697	18,090	3,880
女	52,387	697	1,004	6,294	24,994	3,560
第五分位　男	479,150	3,988	8,713	152,799	61,969	35,963
女	260,019	2,033	4,688	58,384	53,849	24,454

資料來源：財政資訊中心。

說　　明：1. 本表係依據行政院主計總處性平專案小組會議決定事項辦理，以總所得由小至大排列切分位。
2. 本表不含非本國人及未能歸類所得之統計。
3. 本表含分開計稅之股利所得及薪資費用(薪資特別扣除額或必要費用)。
4. 綜所稅所得資料不含免稅所得、分離課稅所得、來自政府或親友之移轉所得收入等，不宜逕作為衡量所得差距之參據。

Table 2-8. Kinds of Individual Income Tax Filing Over 65 Years Old and Above —by Gender and Quintile of Recipient

CY 2024 Unit：NT$million

財產交易所得 Property Transactions	機會中獎獎金 Income from Won Prizes or Awards	股利所得 Dividend	退職所得 Income from Separation Pay	其他所得 Other Income	稿費收入 Remuneration from Publishing Article	Item	
5,524	319	350,474	3,256	10,379	885	Total	
2,810	152	218,694	2,705	7,035	616		Male
2,714	167	131,780	552	3,344	269		Female
2	3	158	0	23	1	First quintile	Male
1	4	191	0	29	0		Female
19	8	887	0	74	5	Second quintile	Male
22	10	1,250	0	97	2		Female
111	13	2,953	3	134	14	Third quintile	Male
150	15	4,411	1	183	8		Female
379	21	11,000	18	399	70	Fourth quintile	Male
562	29	14,745	3	451	48		Female
2,299	108	203,696	2,684	6,404	527	Fifth quintile	Male
1,979	110	111,183	547	2,583	210		Female

Source：Fiscal Information Agency, Ministry of Finance.

Explanation：1.This table, which is based on the Gender Equality Task Force Meeting of the Executive Yuan, is arranged in ascending order.
2.This table does not include non-citizen statistics, nor does it include N.E.S.
3.This table includes dividend taxed separately and the special deduction of income from salaries/wages and necessary expenses.
4.The comprehensive taxable income data do not include tax-exempt income, separate taxable income, income from transfers from the government or from relatives and friends, etc., and should not be used as a reference to measure the income gap.