

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

108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	824,063	500,402	60.7	323,661	39.3
	5	0-54	383,664	242,557	63.2	141,107	36.8
	12	54-121	212,424	136,580	64.3	75,844	35.7
	20	121-242	127,096	84,271	66.3	42,825	33.7
	30	242-453	50,169	34,129	68.0	16,040	32.0
	40	453以上 (453 & above)	20,271	13,607	67.1	6,664	32.9
總 計 Grand Total			1,617,687	1,011,546	62.5	606,141	37.5
平均每戶金額 (元) Average Amount (NT\$)							

資料來源：財政資訊中心。

說 明：1. 自107年度起，所得總額與應納稅額含分開計稅之股利所得。

2. 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 2019

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
625,314	382,255	61.1	243,059	38.9	3,097	2,552	82.4	546	17.6
550,507	345,179	62.7	205,328	37.3	5,245	3,373	64.3	1,872	35.7
450,924	289,031	64.1	161,893	35.9	11,919	7,778	65.3	4,141	34.7
385,373	255,182	66.2	130,191	33.8	20,527	13,916	67.8	6,611	32.2
236,998	159,973	67.5	77,025	32.5	24,644	16,753	68.0	7,891	32.0
205,633	137,968	67.1	67,665	32.9	43,120	29,089	67.5	14,030	32.5
2,454,748	1,569,588	63.9	885,161	36.1	108,552	73,461	67.7	35,091	32.3
1,517,443	1,551,672		1,460,322		67,103	72,623		57,892	

Source : Financial Data Center, Ministry of Finance.

Explanation : 1.Since 2018, the gross proceeds and income tax payable includes dividend taxed separately.

2.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
—按性別及累進稅率分 (2/3)
(2)單身者

108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	134,995	60,737	45.0	74,258	55.0
	5	0-54	55,381	28,648	51.7	26,733	48.3
	12	54-121	16,053	8,303	51.7	7,750	48.3
	20	121-242	5,715	3,109	54.4	2,606	45.6
	30	242-453	2,054	1,220	59.4	834	40.6
	40	453以上 (453 & above)	721	443	61.4	278	38.6
總 計 Grand Total			214,919	102,460	47.7	112,459	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 2019

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
59,907	28,476	47.5	31,431	52.5	236	116	49.1	120	50.9
51,856	27,204	52.5	24,652	47.5	753	343	45.6	410	54.4
24,970	13,127	52.6	11,842	47.4	982	531	54.1	451	45.9
14,553	7,941	54.6	6,612	45.4	1,225	668	54.5	557	45.5
8,858	5,305	59.9	3,553	40.1	1,304	785	60.2	520	39.8
8,431	4,695	55.7	3,736	44.3	2,176	1,193	54.8	983	45.2
168,575	86,749	51.5	81,826	48.5	6,676	3,636	54.5	3,040	45.5
784,365	846,660		727,608		31,062	35,483		27,034	

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

108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	134,995	128,865	57,514	44.6	71,351	55.4
	5	0-54	55,381	54,190	27,888	51.5	26,302	48.5
	12	54-121	16,053	15,669	8,056	51.4	7,613	48.6
	20	121-242	5,715	5,516	2,980	54.0	2,536	46.0
	30	242-453	2,054	1,954	1,144	58.5	810	41.5
	40	453以上 (453 & above)	721	674	408	60.5	266	39.5
總 計 Grand Total			214,919	206,868	97,990	47.4	108,878	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 2019

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
6,060	3,188	52.6	2,872	47.4	70	35	50.0	35	50.0
1,183	755	63.8	428	36.2	8	5	62.5	3	37.5
381	244	64.0	137	36.0	3	3	100.0	—	—
196	126	64.3	70	35.7	3	3	100.0	—	—
99	75	75.8	24	24.2	1	1	100.0	—	—
46	34	73.9	12	26.1	1	1	100.0	—	—
7,965	4,422	55.5	3,543	44.5	86	48	55.8	38	44.2

Source : Financial Data Center, Ministry of Finance.