

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 (1/3)  
 (1)有配偶者

109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	女 Female			
				結構比 Percentage	結構比 Percentage		
累 進 稅 率  Progressive tax Rate	0	0	804,931	484,897	60.2	320,034	39.8
	5	0-54	374,705	236,326	63.1	138,379	36.9
	12	54-121	208,114	134,191	64.5	73,923	35.5
	20	121-242	126,177	84,097	66.7	42,080	33.3
	30	242-453	50,623	34,700	68.5	15,923	31.5
	40	453以上 (453 & above)	20,728	13,859	66.9	6,869	33.1
總 計 Grand Total			1,585,278	988,070	62.3	597,208	37.7
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 2020

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
617,703	375,228	60.7	242,476	39.3	3,075	2,553	83.0	523	17.0
542,221	339,157	62.5	203,064	37.5	5,031	3,225	64.1	1,806	35.9
443,849	285,479	64.3	158,371	35.7	11,532	7,586	65.8	3,945	34.2
383,308	254,933	66.5	128,375	33.5	20,067	13,615	67.8	6,452	32.2
240,345	163,793	68.1	76,552	31.9	25,011	17,200	68.8	7,811	31.2
207,058	138,436	66.9	68,622	33.1	43,289	29,125	67.3	14,165	32.7
2,434,484	1,557,026	64.0	877,458	36.0	108,005	73,303	67.9	34,702	32.1
1,535,683	1,575,826		1,469,267		68,130	74,188		58,107	

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  
 一按性別及累進稅率分 (2/3)  
 (2) 單身者

109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	女 Female			
				結構比 Percentage	結構比 Percentage		
累 進 稅 率  Progressive tax Rate	0	0	135,769	61,160	45.0	74,609	55.0
	5	0-54	54,839	28,723	52.4	26,116	47.6
	12	54-121	16,281	8,318	51.1	7,963	48.9
	20	121-242	5,747	3,216	56.0	2,531	44.0
	30	242-453	2,243	1,330	59.3	913	40.7
	40	453以上 (453 & above)	739	466	63.1	273	36.9
總 計 Grand Total			215,618	103,213	47.9	112,405	52.1
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 2020

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
60,499	28,913	47.8	31,586	52.2	257	125	48.5	133	51.5
51,651	27,539	53.3	24,112	46.7	685	326	47.5	359	52.5
25,412	13,194	51.9	12,218	48.1	985	519	52.7	466	47.3
14,805	8,419	56.9	6,387	43.1	1,272	740	58.2	532	41.8
9,465	5,649	59.7	3,816	40.3	1,378	822	59.6	556	40.4
9,241	5,541	60.0	3,700	40.0	2,515	1,517	60.3	997	39.7
171,073	89,254	52.2	81,819	47.8	7,091	4,048	57.1	3,043	42.9
793,409	864,758		727,894		32,886	39,220		27,069	

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  
 一按性別及累進稅率分 (3/3)  
 (3)單身者—扶養子女數

109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	135,769	129,498	57,878	44.7	71,620	55.3
	5	0-54	54,839	53,668	27,993	52.2	25,675	47.8
	12	54-121	16,281	15,894	8,074	50.8	7,820	49.2
	20	121-242	5,747	5,536	3,084	55.7	2,452	44.3
	30	242-453	2,243	2,145	1,262	58.8	883	41.2
	40	453以上 (453 & above)	739	687	427	62.2	260	37.8
總計 Grand Total			215,618	207,428	98,718	47.6	108,710	52.4

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 2020

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
6,197	3,244	52.3	2,953	47.7	74	38	51.4	36	48.6
1,164	726	62.4	438	37.6	7	4	57.1	3	42.9
382	240	62.8	142	37.2	5	4	80.0	1	20.0
210	131	62.4	79	37.6	1	1	100.0	—	—
98	68	69.4	30	30.6	—	—	--	—	--
50	37	74.0	13	26.0	2	2	100.0	—	—
8,101	4,446	54.9	3,655	45.1	89	49	55.1	40	44.9

Source : Financial Data Center, Ministry of Finance.