

表2-5. 綜合所得稅各類所得  
—按所得人性別及年齡分 (1/3)  
(1)按所得別分

單位：千人；新臺幣百萬元；倍數

| 年別及所得別   | 人數<br>Cases |            |              | 總所得<br>Total Income |            |              |
|----------|-------------|------------|--------------|---------------------|------------|--------------|
|          | 合計<br>Total | 男性<br>Male | 女性<br>Female | 合計<br>Total         | 男性<br>Male | 女性<br>Female |
| 103年     | 11,621      | 5,673      | 5,948        | 5,515,204           | 3,309,847  | 2,205,356    |
| 104年     | 11,724      | 5,711      | 6,013        | 5,716,267           | 3,429,727  | 2,286,540    |
| 105年     | 11,784      | 5,738      | 6,046        | 5,801,009           | 3,468,287  | 2,332,722    |
| 106年     | 11,880      | 5,778      | 6,103        | 5,947,274           | 3,555,484  | 2,391,791    |
| 107年     | 11,848      | 5,755      | 6,093        | 6,152,520           | 3,674,450  | 2,478,069    |
| 108年     | 11,940      | 5,791      | 6,149        | 6,353,665           | 3,777,272  | 2,576,393    |
| 109年     | 11,921      | 5,773      | 6,148        | 6,423,721           | 3,808,355  | 2,615,365    |
| 110年     | 11,896      | 5,747      | 6,149        | 6,719,709           | 4,008,185  | 2,711,524    |
| 111年     | 12,397      | 5,950      | 6,447        | 7,511,092           | 4,477,368  | 3,033,724    |
| 營利所得     | 620         | 295        | 325          | 36,217              | 21,247     | 14,970       |
| 執行業務所得   | 825         | 306        | 519          | 124,126             | 65,029     | 59,096       |
| 薪資所得     | 8,122       | 4,163      | 3,959        | 5,674,797           | 3,410,994  | 2,263,803    |
| 利息所得     | 6,980       | 3,168      | 3,812        | 198,341             | 100,169    | 98,173       |
| 租賃及權利金所得 | 1,161       | 608        | 553          | 144,367             | 89,846     | 54,521       |
| 財產交易所得   | 118         | 57         | 61           | 18,229              | 9,184      | 9,045        |
| 機會中獎所得   | 1,118       | 565        | 554          | 9,464               | 5,031      | 4,433        |
| 股利所得     | 7,000       | 3,246      | 3,754        | 1,187,164           | 695,150    | 492,013      |
| 退職所得     | 15          | 12         | 4            | 8,290               | 6,091      | 2,198        |
| 其他所得     | 2,927       | 1,557      | 1,370        | 101,150             | 69,715     | 31,435       |
| 稿費收入     | 202         | 106        | 96           | 8,949               | 4,911      | 4,037        |

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)。

Table 2-5. Kinds of Individual Income Tax Filing  
— by Gender and Age (1/3)  
(1)by Income

Unit : 1,000 Persons ; NT\$million ; Multiple

| 平均每人所得（元）<br>Average Income (NT\$) |              |                      | CY & Income                          |
|------------------------------------|--------------|----------------------|--------------------------------------|
| 男性<br>Male                         | 女性<br>Female | 男/女<br>Male / Female |                                      |
| 583,474                            | 370,755      | 1.57                 | 2014                                 |
| 600,528                            | 380,276      | 1.58                 | 2015                                 |
| 604,409                            | 385,834      | 1.57                 | 2016                                 |
| 615,397                            | 391,930      | 1.57                 | 2017                                 |
| 638,481                            | 406,686      | 1.57                 | 2018                                 |
| 652,211                            | 419,014      | 1.56                 | 2019                                 |
| 659,737                            | 425,380      | 1.55                 | 2020                                 |
| 697,491                            | 440,935      | 1.58                 | 2021                                 |
| 752,530                            | 470,569      | 1.60                 | 2022                                 |
| 72,036                             | 46,100       | 1.56                 | Profit-seeking Income                |
| 212,703                            | 113,911      | 1.87                 | Professional Practices Income        |
| 819,331                            | 571,775      | 1.43                 | Salaries and Wages Income            |
| 31,620                             | 25,753       | 1.23                 | Interest Income                      |
| 147,758                            | 98,614       | 1.50                 | Income from Lease and Royalties      |
| 162,466                            | 147,461      | 1.10                 | Property Transactions                |
| 8,912                              | 8,002        | 1.11                 | Income from Won Prizes or Awards     |
| 214,178                            | 131,063      | 1.63                 | Dividend                             |
| 525,159                            | 607,793      | 0.86                 | Income from Separation Pay           |
| 44,773                             | 22,950       | 1.95                 | Other Income                         |
| 46,451                             | 42,017       | 1.11                 | Remuneration from Publishing Article |

Source : Financial Data Center, 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.

表2-5. 綜合所得稅各類所得  
 一按所得人性別及年齡分 (2/3)  
 (2)按年齡級距分

111年

單位：千人；新臺幣百萬元

| 年齡級距及性別 | 總計          |                     | 營利所得                  |                     | 執行業務所得                        |                     |
|---------|-------------|---------------------|-----------------------|---------------------|-------------------------------|---------------------|
|         | Grand Total |                     | Profit-seeking Income |                     | Professional Practices Income |                     |
|         | 人數<br>Cases | 總所得<br>Total Income | 人數<br>Cases           | 總所得<br>Total Income | 人數<br>Cases                   | 總所得<br>Total Income |
| 合計      | 12,397      | 7,511,092           | 620                   | 36,217              | 825                           | 124,126             |
| 男       | 5,950       | 4,477,368           | 295                   | 21,247              | 306                           | 65,029              |
| 女       | 6,447       | 3,033,724           | 325                   | 14,970              | 519                           | 59,096              |
| 0-14歲   | 157         | 4,079               | 3                     | 23                  | 0                             | 15                  |
| 女       | 145         | 3,536               | 3                     | 15                  | 0                             | 3                   |
| 15-19歲  | 156         | 11,657              | 2                     | 16                  | 3                             | 46                  |
| 女       | 136         | 6,761               | 1                     | 13                  | 3                             | 37                  |
| 20-24歲  | 347         | 82,672              | 7                     | 187                 | 15                            | 1,076               |
| 女       | 327         | 68,678              | 6                     | 147                 | 19                            | 1,154               |
| 25-29歲  | 469         | 292,524             | 17                    | 732                 | 29                            | 4,193               |
| 女       | 463         | 238,950             | 16                    | 578                 | 38                            | 4,242               |
| 30-34歲  | 526         | 414,367             | 25                    | 1,439               | 36                            | 6,207               |
| 女       | 516         | 297,876             | 25                    | 1,077               | 48                            | 5,492               |
| 35-39歲  | 564         | 513,247             | 29                    | 1,909               | 36                            | 6,827               |
| 女       | 572         | 346,301             | 32                    | 1,407               | 54                            | 6,284               |
| 40-44歲  | 654         | 654,230             | 35                    | 2,400               | 37                            | 7,751               |
| 女       | 691         | 453,030             | 42                    | 1,718               | 66                            | 7,746               |
| 45-49歲  | 569         | 632,366             | 31                    | 2,307               | 31                            | 7,416               |
| 女       | 623         | 434,932             | 39                    | 1,736               | 62                            | 7,705               |
| 50-54歲  | 520         | 565,295             | 29                    | 2,332               | 30                            | 8,106               |
| 女       | 584         | 387,182             | 38                    | 1,795               | 61                            | 8,835               |
| 55-59歲  | 492         | 465,332             | 30                    | 2,266               | 29                            | 8,719               |
| 女       | 564         | 310,976             | 36                    | 1,759               | 58                            | 7,947               |
| 60-64歲  | 460         | 366,226             | 31                    | 2,113               | 24                            | 6,287               |
| 女       | 536         | 215,699             | 32                    | 1,687               | 47                            | 5,004               |
| 65-69歲  | 390         | 221,252             | 26                    | 2,106               | 18                            | 4,570               |
| 女       | 465         | 124,732             | 25                    | 1,153               | 33                            | 2,816               |
| 70-74歲  | 288         | 141,084             | 16                    | 1,136               | 11                            | 2,302               |
| 女       | 356         | 72,792              | 16                    | 720                 | 18                            | 1,278               |
| 75-79歲  | 151         | 56,655              | 7                     | 450                 | 5                             | 980                 |
| 女       | 195         | 33,087              | 7                     | 401                 | 6                             | 358                 |
| 80歲以上   | 207         | 56,384              | 7                     | 1,833               | 3                             | 538                 |
| 女       | 273         | 39,192              | 7                     | 764                 | 4                             | 196                 |

Table 2-5. Kinds of Individual Income Tax Filing  
— by Gender and Age (2/3)

(2) by Age Brackets

CY 2022

Unit : 1,000 Persons : NT\$million

| 薪資所得<br>Salaries and Wages Income |                     | 利息所得<br>Interest Income |                     | 租賃及權利金所得<br>Income from Lease and Royalties |                     | Age Brackets & Gender |        |
|-----------------------------------|---------------------|-------------------------|---------------------|---------------------------------------------|---------------------|-----------------------|--------|
| 人數<br>Cases                       | 總所得<br>Total Income | 人數<br>Cases             | 總所得<br>Total Income | 人數<br>Cases                                 | 總所得<br>Total Income |                       |        |
| 8,122                             | 5,674,797           | 6,980                   | 198,341             | 1,161                                       | 144,367             | Total                 |        |
| 4,163                             | 3,410,994           | 3,168                   | 100,169             | 608                                         | 89,846              |                       | Male   |
| 3,959                             | 2,263,803           | 3,812                   | 98,173              | 553                                         | 54,521              |                       | Female |
| 2                                 | 33                  | 69                      | 388                 | 4                                           | 88                  | 0-14 years            | Male   |
| 2                                 | 17                  | 62                      | 331                 | 4                                           | 40                  |                       | Female |
| 88                                | 7,029               | 46                      | 381                 | 3                                           | 200                 | 15-19 years           | Male   |
| 74                                | 4,401               | 40                      | 298                 | 2                                           | 59                  |                       | Female |
| 299                               | 72,719              | 85                      | 732                 | 9                                           | 443                 | 20-24 years           | Male   |
| 286                               | 61,097              | 86                      | 643                 | 7                                           | 160                 |                       | Female |
| 442                               | 263,060             | 186                     | 1,730               | 25                                          | 1,238               | 25-29 years           | Male   |
| 436                               | 216,678             | 196                     | 1,691               | 21                                          | 456                 |                       | Female |
| 490                               | 366,965             | 246                     | 2,727               | 35                                          | 2,132               | 30-34 years           | Male   |
| 469                               | 263,949             | 252                     | 2,590               | 29                                          | 857                 |                       | Female |
| 516                               | 443,780             | 280                     | 3,720               | 44                                          | 3,243               | 35-39 years           | Male   |
| 498                               | 302,112             | 302                     | 3,860               | 37                                          | 1,437               |                       | Female |
| 587                               | 563,671             | 335                     | 5,361               | 60                                          | 5,690               | 40-44 years           | Male   |
| 584                               | 387,818             | 387                     | 6,065               | 53                                          | 2,653               |                       | Female |
| 494                               | 529,989             | 313                     | 6,790               | 64                                          | 7,269               | 45-49 years           | Male   |
| 500                               | 357,520             | 376                     | 7,595               | 61                                          | 3,825               |                       | Female |
| 419                               | 450,842             | 301                     | 9,314               | 69                                          | 9,687               | 50-54 years           | Male   |
| 418                               | 296,685             | 377                     | 9,618               | 68                                          | 5,425               |                       | Female |
| 345                               | 341,372             | 297                     | 12,633              | 72                                          | 11,835              | 55-59 years           | Male   |
| 325                               | 209,525             | 380                     | 12,648              | 70                                          | 7,129               |                       | Female |
| 254                               | 232,698             | 286                     | 12,560              | 70                                          | 13,201              | 60-64 years           | Male   |
| 212                               | 115,197             | 371                     | 13,141              | 65                                          | 8,327               |                       | Female |
| 135                               | 86,240              | 257                     | 13,866              | 61                                          | 12,906              | 65-69 years           | Male   |
| 101                               | 33,505              | 337                     | 13,341              | 55                                          | 8,386               |                       | Female |
| 58                                | 34,225              | 198                     | 11,254              | 44                                          | 10,270              | 70-74 years           | Male   |
| 39                                | 10,555              | 271                     | 10,834              | 39                                          | 6,801               |                       | Female |
| 20                                | 11,104              | 108                     | 6,434               | 22                                          | 5,469               | 75-79 years           | Male   |
| 11                                | 2,769               | 155                     | 6,353               | 20                                          | 3,918               |                       | Female |
| 14                                | 7,265               | 161                     | 12,281              | 24                                          | 6,177               | 80 years              | Male   |
| 7                                 | 1,976               | 220                     | 9,164               | 23                                          | 5,047               | and over              | Female |

表2-5. 綜合所得稅各類所得  
 一按所得人性別及年齡分 (3/3)  
 (2)按年齡級距分

111年

單位：千人；新臺幣百萬元

| 年齡級距及性別 |   | 財產交易所得                |                     | 機會中獎獎金                           |                     | 股利所得        |                     |
|---------|---|-----------------------|---------------------|----------------------------------|---------------------|-------------|---------------------|
|         |   | Property Transactions |                     | Income from Won Prizes or Awards |                     | Dividend    |                     |
|         |   | 人數<br>Cases           | 總所得<br>Total Income | 人數<br>Cases                      | 總所得<br>Total Income | 人數<br>Cases | 總所得<br>Total Income |
| 合計      |   | 118                   | 18,229              | 1,118                            | 9,464               | 7,000       | 1,187,164           |
|         | 男 | 57                    | 9,184               | 565                              | 5,031               | 3,246       | 695,150             |
|         | 女 | 61                    | 9,045               | 554                              | 4,433               | 3,754       | 492,013             |
| 0-14歲   | 男 | 0                     | 15                  | 5                                | 16                  | 91          | 3,465               |
|         | 女 | 0                     | 10                  | 5                                | 16                  | 85          | 3,070               |
| 15-19歲  | 男 | 0                     | 36                  | 8                                | 52                  | 37          | 3,812               |
|         | 女 | 0                     | 10                  | 9                                | 50                  | 32          | 1,795               |
| 20-24歲  | 男 | 0                     | 28                  | 25                               | 216                 | 110         | 6,624               |
|         | 女 | 0                     | 27                  | 33                               | 231                 | 99          | 4,597               |
| 25-29歲  | 男 | 1                     | 106                 | 69                               | 589                 | 234         | 17,854              |
|         | 女 | 1                     | 78                  | 71                               | 576                 | 235         | 12,174              |
| 30-34歲  | 男 | 2                     | 397                 | 86                               | 762                 | 279         | 27,869              |
|         | 女 | 1                     | 247                 | 78                               | 662                 | 284         | 19,269              |
| 35-39歲  | 男 | 4                     | 794                 | 88                               | 796                 | 295         | 43,430              |
|         | 女 | 3                     | 615                 | 80                               | 642                 | 317         | 25,393              |
| 40-44歲  | 男 | 6                     | 1,104               | 98                               | 894                 | 353         | 54,113              |
|         | 女 | 6                     | 1,077               | 90                               | 726                 | 402         | 39,271              |
| 45-49歲  | 男 | 6                     | 1,229               | 74                               | 694                 | 333         | 62,736              |
|         | 女 | 7                     | 1,202               | 69                               | 543                 | 401         | 48,960              |
| 50-54歲  | 男 | 7                     | 1,113               | 49                               | 452                 | 315         | 71,896              |
|         | 女 | 8                     | 1,280               | 49                               | 403                 | 400         | 58,284              |
| 55-59歲  | 男 | 7                     | 1,027               | 32                               | 282                 | 300         | 78,165              |
|         | 女 | 9                     | 1,270               | 34                               | 297                 | 391         | 66,603              |
| 60-64歲  | 男 | 7                     | 1,051               | 19                               | 160                 | 282         | 91,470              |
|         | 女 | 9                     | 1,149               | 20                               | 178                 | 364         | 68,499              |
| 65-69歲  | 男 | 7                     | 1,104               | 8                                | 62                  | 248         | 95,602              |
|         | 女 | 7                     | 931                 | 8                                | 68                  | 306         | 62,848              |
| 70-74歲  | 男 | 5                     | 665                 | 3                                | 33                  | 181         | 79,470              |
|         | 女 | 5                     | 643                 | 4                                | 25                  | 216         | 41,203              |
| 75-79歲  | 男 | 2                     | 238                 | 1                                | 16                  | 89          | 31,273              |
|         | 女 | 2                     | 267                 | 1                                | 8                   | 105         | 18,716              |
| 80歲以上   | 男 | 2                     | 278                 | 1                                | 7                   | 98          | 27,371              |
|         | 女 | 3                     | 238                 | 1                                | 8                   | 117         | 21,332              |

Table 2-5. Kinds of Individual Income Tax Filing  
— by Gender and Age (3/3)

(2) by Age Brackets

CY 2022

Unit : 1,000 Persons : NT\$million

| 退職所得<br>Income from<br>Separation Pay |                     | 其他所得<br>Other Income |                     | 稿費收入<br>Remuneration from<br>Publishing Article |                     | Age Brackets & Gender |        |
|---------------------------------------|---------------------|----------------------|---------------------|-------------------------------------------------|---------------------|-----------------------|--------|
| 人數<br>Cases                           | 總所得<br>Total Income | 人數<br>Cases          | 總所得<br>Total Income | 人數<br>Cases                                     | 總所得<br>Total Income |                       |        |
| 15                                    | 8,290               | 2,927                | 101,150             | 202                                             | 8,949               | Total                 |        |
| 12                                    | 6,091               | 1,557                | 69,715              | 106                                             | 4,911               |                       | Male   |
| 4                                     | 2,198               | 1,370                | 31,435              | 96                                              | 4,037               |                       | Female |
| —                                     | —                   | 5                    | 35                  | 1                                               | 1                   | 0-14 years            | Male   |
| —                                     | —                   | 4                    | 32                  | 1                                               | 2                   |                       | Female |
| —                                     | —                   | 11                   | 77                  | 1                                               | 8                   | 15-19 years           | Male   |
| 0                                     | 3                   | 9                    | 86                  | 1                                               | 8                   |                       | Female |
| 0                                     | 0                   | 58                   | 586                 | 3                                               | 63                  | 20-24 years           | Male   |
| 0                                     | 1                   | 61                   | 515                 | 5                                               | 105                 |                       | Female |
| 0                                     | 3                   | 172                  | 2,776               | 6                                               | 243                 | 25-29 years           | Male   |
| 0                                     | 5                   | 152                  | 2,091               | 10                                              | 380                 |                       | Female |
| 0                                     | 14                  | 213                  | 5,416               | 9                                               | 438                 | 30-34 years           | Male   |
| 0                                     | 13                  | 176                  | 3,216               | 12                                              | 506                 |                       | Female |
| 0                                     | 30                  | 225                  | 8,176               | 11                                              | 542                 | 35-39 years           | Male   |
| 0                                     | 20                  | 186                  | 3,991               | 12                                              | 539                 |                       | Female |
| 2                                     | 104                 | 252                  | 12,502              | 14                                              | 641                 | 40-44 years           | Male   |
| 0                                     | 67                  | 220                  | 5,309               | 13                                              | 580                 |                       | Female |
| 2                                     | 306                 | 200                  | 12,954              | 14                                              | 678                 | 45-49 years           | Male   |
| 0                                     | 239                 | 177                  | 5,041               | 12                                              | 567                 |                       | Female |
| 1                                     | 719                 | 146                  | 10,155              | 13                                              | 677                 | 50-54 years           | Male   |
| 1                                     | 387                 | 133                  | 3,947               | 11                                              | 523                 |                       | Female |
| 1                                     | 1,261               | 110                  | 7,133               | 13                                              | 639                 | 55-59 years           | Male   |
| 1                                     | 537                 | 100                  | 2,865               | 9                                               | 396                 |                       | Female |
| 2                                     | 1,373               | 78                   | 4,853               | 10                                              | 461                 | 60-64 years           | Male   |
| 1                                     | 484                 | 69                   | 1,814               | 5                                               | 219                 |                       | Female |
| 3                                     | 1,796               | 45                   | 2,717               | 6                                               | 282                 | 65-69 years           | Male   |
| 1                                     | 391                 | 41                   | 1,170               | 2                                               | 125                 |                       | Female |
| 0                                     | 303                 | 23                   | 1,284               | 3                                               | 144                 | 70-74 years           | Male   |
| 0                                     | 41                  | 23                   | 644                 | 1                                               | 48                  |                       | Female |
| 0                                     | 73                  | 10                   | 557                 | 1                                               | 61                  | 75-79 years           | Male   |
| 0                                     | 6                   | 10                   | 267                 | 0                                               | 25                  |                       | Female |
| 0                                     | 109                 | 11                   | 492                 | 1                                               | 32                  | 80 years              | Male   |
| 0                                     | 5                   | 10                   | 447                 | 0                                               | 14                  | and over              | Female |