

表2-7. 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

111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	709,729	420,750	59.3	288,979	40.7
	5	0-54	354,825	222,437	62.7	132,388	37.3
	12	54-121	210,698	136,098	64.6	74,600	35.4
	20	121-242	144,496	96,970	67.1	47,526	32.9
	30	242-453	70,182	48,864	69.6	21,318	30.4
	40	> 453	36,770	25,714	69.9	11,056	30.1
總 計 Grand Total			1,526,700	950,833	62.3	575,867	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，本表資料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 2-7. Listing of Comprehensive Income Taxpayers for minor dependent children
—by Gender and Progressive tax Rate (1/3)

(1)With spouse

CY 2022

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
585,269	352,643	60.3	232,626	39.7	5,498	4,559	82.9	939	17.1
535,503	333,019	62.2	202,484	37.8	5,271	3,389	64.3	1,882	35.7
463,091	298,403	64.4	164,688	35.6	11,879	7,897	66.5	3,982	33.5
453,668	303,744	67.0	149,924	33.0	23,661	16,148	68.2	7,513	31.8
338,302	235,480	69.6	102,822	30.4	33,789	23,953	70.9	9,836	29.1
376,722	261,535	69.4	115,186	30.6	78,150	54,451	69.7	23,699	30.3
2,752,555	1,784,824	64.8	967,731	35.2	158,248	110,397	69.8	47,851	30.2
1,802,944	1,877,116		1,680,476		103,653	116,106		83,093	

Source : Financial Data Center, Ministry of Finance.

Explanation : 1.Since 2018, figures in this table include 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2-7. 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

111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	126,350	55,052	43.6	71,298	56.4
	5	0-54	55,954	28,928	51.7	27,026	48.3
	12	54-121	18,307	9,682	52.9	8,625	47.1
	20	121-242	7,513	4,350	57.9	3,163	42.1
	30	242-453	3,104	1,913	61.6	1,191	38.4
	40	> 453	1,316	879	66.8	437	33.2
總 計 Grand Total			212,544	100,804	47.4	111,740	52.6
平均每戶金額 (元) Average Amount (NT\$)							

Table 2-7. Listing of Comprehensive Income Taxpayers for minor dependent children
—by Gender and Progressive tax Rate (2/3)

(2)Single

CY 2022

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
61,241	27,776	45.4	33,465	54.6	733	164	22.4	568	77.6
54,863	29,113	53.1	25,751	46.9	756	444	58.7	312	41.3
29,596	15,898	53.7	13,698	46.3	1,144	615	53.7	529	46.3
19,893	11,691	58.8	8,202	41.2	1,681	998	59.4	683	40.6
13,741	8,398	61.1	5,343	38.9	1,999	1,205	60.3	794	39.7
14,540	9,130	62.8	5,410	37.2	3,722	2,291	61.5	1,431	38.5
193,874	102,005	52.6	91,869	47.4	10,035	5,716	57.0	4,319	43.0
912,161	1,011,918		822,167		47,215	56,709		38,652	

表2-7. 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

111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	126,350	120,506	52,135	43.3	68,371	56.7
	5	0-54	55,954	54,848	28,226	51.5	26,622	48.5
	12	54-121	18,307	17,902	9,405	52.5	8,497	47.5
	20	121-242	7,513	7,235	4,147	57.3	3,088	42.7
	30	242-453	3,104	2,952	1,810	61.3	1,142	38.7
	40	> 453	1,316	1,226	810	66.1	416	33.9
總 計 Grand Total			212,544	204,669	96,533	47.2	108,136	52.8

Table 2-7. Listing of Comprehensive Income Taxpayers for minor dependent children
—by Gender and Progressive tax Rate (3/3)

(3)Single— Number of dependent children

CY 2022

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
5,774	2,884	49.9	2,890	50.1	70	33	47.1	37	52.9
1,104	701	63.5	403	36.5	2	1	50.0	1	50.0
404	276	68.3	128	31.7	1	1	100.0	—	—
277	202	72.9	75	27.1	1	1	100.0	—	—
150	101	67.3	49	32.7	2	2	100.0	—	—
89	68	76.4	21	23.6	1	1	100.0	—	—
7,798	4,232	54.3	3,566	45.7	77	39	50.6	38	49.4