表2-8. 65歲以上所得人綜合所得稅各類所得
—按所得人性別及五等分位分

112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		833,688	7,859	14,021	207,367	149,812	64,272
	男	521,372	4,884	8,813	151,158	74,660	37,831
	女	312,316	2,975	5,208	56,209	75,151	26,441
第一分位	男	610	8	6	21	420	11
	女	852	4	16	13	637	9
第二分位	男	3,471	93	36	134	2,294	145
	女	5,523	75	84	94	4,061	138
第三分位	男	10,706	618	189	586	5,967	609
	女	16,714	559	318	492	10,643	553
第四分位	男	37,824	731	656	5,945	15,189	3,609
	女	46,260	702	942	5,431	19,739	3,325
第五分位	男	468,760	3,435	7,927	144,472	50,790	33,456
	女	242,966	1,635	3,848	50,179	40,072	22,415

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

CY 2023

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	
4,573	265	372,998	2,920	8,806	795	Total	
2,281	127	232,540	2,396	6,122	558		Male
2,292	137	140,458	524	2,683	236		Female
1	3	119	—	19	1	First quintile	Male
1	4	144	—	24	—		Female
17	8	675	—	66	3	Second quintile	Male
18	9	957	—	85	2		Female
98	11	2,499	4	114	12	Third quintile	Male
141	14	3,813	1	175	7		Female
318	17	10,929	22	340	69	Fourth quintile	Male
505	24	15,160	3	384	45		Female
1,847	89	218,318	2,370	5,583	473	Fifth quintile	Male
1,628	86	120,383	520	2,015	183		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.