

表2-9. 65歲以上所得人綜合所得稅各類所得
—按身障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	營利所得	執行業務所得	薪資所得	利息所得	租賃及權利金所得
		Total Income	Profit-seeking Income	Professional Practices Income	Salaries and Wages Income	Interest Income	Income from Lease and Royalties
合 計		45,079	749	1,007	7,994	12,496	5,558
	男	29,172	513	658	6,239	7,073	3,678
	女	15,907	235	348	1,755	5,423	1,880
第一分位	男	39	—	—	1	26	—
	女	45	—	1	—	33	—
第二分位	男	240	4	2	5	172	10
	女	299	3	4	2	236	7
第三分位	男	768	39	18	22	496	44
	女	943	27	17	11	702	34
第四分位	男	2,373	102	151	117	1,217	223
	女	2,452	69	121	68	1,411	163
第五分位	男	25,752	368	487	6,094	5,161	3,401
	女	12,168	137	206	1,673	3,040	1,675

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 2-9. Kinds of Individual Income Tax Filing Over 65 Years Old and Above
—by Gender and Quintile of Recipient with Disabilities

CY 2023						Unit : NT\$million
財產交易 所得	機會中獎 獎金	股利所得	退職所得	其他所得	稿費收入	Item
Property Transactions	Income from Won Prizes or Awards	Dividend	Income from Separation Pay	Other Income	Remuneration from Publishing Article	
342	18	16,201	131	550	35	Total
179	12	10,356	110	333	22	Male
163	5	5,845	21	217	14	Female
—	—	8	—	2	—	First quintile Male
—	—	8	—	1	—	Female
1	1	37	—	8	—	Second quintile Male
1	—	38	—	8	—	Female
7	1	131	—	12	—	Third quintile Male
8	1	132	—	10	—	Female
24	1	510	1	25	2	Fourth quintile Male
33	1	536	—	49	1	Female
147	9	9,670	109	286	20	Fifth quintile Male
121	3	5,130	21	148	13	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.