

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

113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	49,646	755	1,166	8,789	15,459	6,104
男	31,338	517	731	6,734	8,459	4,009
女	18,307	239	434	2,055	6,999	2,094
第一分位 男	46	0	1	1	31	1
女	53	0	1	1	39	0
第二分位 男	291	5	4	7	205	11
女	359	4	5	3	281	9
第三分位 男	921	43	32	23	591	49
女	1,139	30	28	12	839	40
第四分位 男	2,714	98	173	138	1,440	248
女	2,872	66	138	78	1,771	178
第五分位 男	27,366	371	521	6,564	6,193	3,700
女	13,884	139	262	1,962	4,070	1,867

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. 綜所得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 2024						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	
426	14	16,092	106	694	42	Total
241	8	10,091	100	424	23	Male
185	7	6,001	6	269	18	Female
0	0	10	—	2	0	First quintile Male
0	0	10	—	2	0	Female
1	1	50	0	8	0	Second quintile Male
1	1	49	—	8	0	Female
8	1	159	0	14	1	Third quintile Male
10	1	162	0	18	0	Female
28	1	553	1	32	2	Fourth quintile Male
41	1	569	0	27	1	Female
204	5	9,320	98	369	21	Fifth quintile Male
133	4	5,210	6	214	17	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.