

表2-10. 綜合所得稅列報扶養未成年子女之全體納稅義務人
—按性別及累進稅率分 (1/3)

(1)有配偶者

113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	639,859	377,487	59.0	262,372	41.0
	5	0-59	312,301	197,692	63.3	114,609	36.7
	12	59-133	180,525	118,928	65.9	61,597	34.1
	20	133-266	117,325	80,684	68.8	36,641	31.2
	30	266-498	55,805	39,834	71.4	15,971	28.6
	40	> 498	26,861	19,081	71.0	7,780	29.0
總 計 Grand Total			1,332,676	833,706	62.6	498,970	37.4
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0~59係指家戶課稅所得淨額大於0且小(等)於59萬元，以此類推。

Table 2-10. Listing of Comprehensive Income Taxpayers for minor dependent children
—by Gender and Progressive tax Rate (1/3)

(1)With spouse

CY 2024

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
565,901	341,539	60.4	224,362	39.6	4,044	3,594	88.9	450	11.1
513,786	323,610	63.0	190,176	37.0	5,091	3,369	66.2	1,723	33.8
435,418	286,836	65.9	148,582	34.1	11,720	7,992	68.2	3,727	31.8
405,299	278,177	68.6	127,122	31.4	21,524	14,995	69.7	6,529	30.3
298,228	212,675	71.3	85,553	28.7	30,302	21,950	72.4	8,353	27.6
304,863	215,969	70.8	88,895	29.2	63,597	45,394	71.4	18,203	28.6
2,523,496	1,658,806	65.7	864,690	34.3	136,278	97,294	71.4	38,985	28.6
1,893,555	1,989,677		1,732,949		102,259	116,700		78,131	

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : 1.Since 2018, figures in this table include dividend taxed separately.

2.Classification of income household of "0~59" refers to household income is greater than zero and less or equal to NT\$ 59 thousands, and so on.

表2-10. 綜合所得稅列報扶養未成年子女之全體納稅義務人
—按性別及累進稅率分 (2/3)

(2)單身者

113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	115,257	49,940	43.3	65,317	56.7
	5	0-59	47,247	24,881	52.7	22,366	47.3
	12	59-133	14,408	7,812	54.2	6,596	45.8
	20	133-266	6,285	3,667	58.3	2,618	41.7
	30	266-498	2,569	1,629	63.4	940	36.6
	40	> 498	1,017	659	64.8	358	35.2
總 計 Grand Total			186,783	88,588	47.4	98,195	52.6
平均每戶金額 (元) Average Amount (NT\$)							

Table 2-10. Listing of Comprehensive Income Taxpayers for minor dependent children
—by Gender and Progressive tax Rate (2/3)

(2)Single

CY 2024

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
55,571	25,680	46.2	29,891	53.8	217	82	37.6	136	62.4
49,511	26,534	53.6	22,977	46.4	717	403	56.2	314	43.8
25,267	13,914	55.1	11,352	44.9	983	555	56.4	429	43.6
19,011	10,882	57.2	8,128	42.8	1,777	960	54.1	816	45.9
13,693	8,188	59.8	5,506	40.2	2,176	1,234	56.7	942	43.3
15,660	9,780	62.5	5,880	37.5	4,167	2,570	61.7	1,598	38.3
178,713	94,978	53.1	83,735	46.9	10,037	5,804	57.8	4,234	42.2
956,795	1,072,134		852,741		53,738	65,514		43,113	

表2-10. 綜合所得稅列報扶養未成年子女之全體納稅義務人
 —按性別及累進稅率分 (3/3)
 (3)單身者—扶養子女數

113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	115,257					
	5	0-59	47,247	46,450	24,402	52.5	22,048	47.5
	12	59-133	14,408	14,031	7,578	54.0	6,453	46.0
	20	133-266	6,285	6,060	3,515	58.0	2,545	42.0
	30	266-498	2,569	2,440	1,539	63.1	901	36.9
	40	> 498	1,017	951	605	63.6	346	36.4
總 計 Grand Total			186,783	180,430	85,189	47.2	95,241	52.8

Table 2-10. Listing of Comprehensive Income Taxpayers for minor dependent children
—by Gender and Progressive tax Rate (3/3)

(3)Single—Number of dependent children

CY 2024

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
4,709	2,365	50.2	2,344	49.8	50	25	50.0	25	50.0
795	477	60.0	318	40.0	2	2	100.0	—	—
376	234	62.2	142	37.8	1	—	—	1	100.0
224	152	67.9	72	32.1	1	—	—	1	100.0
127	88	69.3	39	30.7	2	2	100.0	—	—
62	50	80.6	12	19.4	4	4	100.0	—	—
6,293	3,366	53.5	2,927	46.5	60	33	55.0	27	45.0