

表2-12. 綜合所得稅列報扶養未成年子女之全體納稅義務人
—按性別及年齡分 (1/3)

(1)有配偶者

113年

單位：戶；新臺幣百萬元；%

年齡級距 Age Brackets	戶 數 No. of Household				
	總 計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
未滿18歲 under 18 years	—	—	--	—	--
18-24歲 18-24 years	2,623	1,354	51.6	1,269	48.4
25-29歲 25-29 years	29,276	16,005	54.7	13,271	45.3
30-34歲 30-34 years	122,917	70,894	57.7	52,023	42.3
35-39歲 35-39 years	244,713	144,246	58.9	100,467	41.1
40-44歲 40-44 years	378,861	225,212	59.4	153,649	40.6
45-49歲 45-49 years	345,416	217,973	63.1	127,443	36.9
50-54歲 50-54 years	156,695	112,941	72.1	43,754	27.9
55-59歲 55-59 years	41,732	35,103	84.1	6,629	15.9
60-64歲 60-64 years	8,209	7,820	95.3	389	4.7
65-69歲 65-69 years	1,638	1,584	96.7	54	3.3
70-74歲 70-74 years	475	457	96.2	18	3.8
75-79歲 75-79 years	96	93	96.9	3	3.1
80歲以上 80 years and over	25	24	96.0	1	4.0
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：自107年度起，本表資料含分開計稅之股利所得。

Table 2-12. Listing of Comprehensive Income Taxpayers for minor dependent children
— by Gender and Age (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
—	—	--	—	--	—	—	--	—	--
1,850	994	53.7	856	46.3	13	6	47.8	7	52.2
29,282	16,697	57.0	12,585	43.0	396	239	60.5	157	39.5
169,946	102,601	60.4	67,344	39.6	4,382	2,826	64.5	1,556	35.5
407,575	254,399	62.4	153,176	37.6	15,017	10,445	69.6	4,572	30.4
704,682	440,234	62.5	264,448	37.5	33,182	22,535	67.9	10,647	32.1
721,730	469,810	65.1	251,919	34.9	42,737	29,412	68.8	13,325	31.2
363,119	264,506	72.8	98,613	27.2	27,338	19,962	73.0	7,376	27.0
92,357	77,452	83.9	14,905	16.1	7,680	6,394	83.3	1,286	16.7
17,939	17,242	96.1	697	3.9	2,062	2,015	97.7	46	2.3
4,087	3,983	97.5	104	2.5	612	602	98.3	10	1.7
10,462	10,429	99.7	33	0.3	2,761	2,759	99.9	3	0.1
434	425	97.9	9	2.1	94	93	99.2	1	0.8
34	34	99.4	0	0.6	5	5	100.0	—	—
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 : Since 2018, figures in this table include dividend taxed separately.

表2-12. 綜合所得稅列報扶養未成年子女之全體納稅義務人
—按性別及年齡分 (2/3)

(2)單身者

113年

單位：戶；新臺幣百萬元；%

年齡級距 Age Brackets	戶數 No. of Household				
	總計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
未滿18歲 under 18 years	—	—	--	—	--
18-24歲 18-24 years	1,084	457	42.2	627	57.8
25-29歲 25-29 years	6,407	2,542	39.7	3,865	60.3
30-34歲 30-34 years	16,807	6,970	41.5	9,837	58.5
35-39歲 35-39 years	30,774	12,566	40.8	18,208	59.2
40-44歲 40-44 years	54,095	23,730	43.9	30,365	56.1
45-49歲 45-49 years	48,048	23,560	49.0	24,488	51.0
50-54歲 50-54 years	21,175	12,192	57.6	8,983	42.4
55-59歲 55-59 years	6,323	4,661	73.7	1,662	26.3
60-64歲 60-64 years	1,515	1,374	90.7	141	9.3
65-69歲 65-69 years	389	374	96.1	15	3.9
70-74歲 70-74 years	131	127	96.9	4	3.1
75-79歲 75-79 years	26	26	100.0	—	—
80歲以上 80 years and over	9	9	100.0	—	—
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 2-12. Listing of Comprehensive Income Taxpayers for minor dependent children
— by Gender and Age (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
—	—	--	—	--	—	—	--	—	--
477	234	49.0	243	51.0	2	1	38.4	1	61.6
3,557	1,620	45.5	1,937	54.5	40	21	52.8	19	47.2
11,251	5,486	48.8	5,765	51.2	235	148	63.1	87	36.9
24,081	11,445	47.5	12,636	52.5	781	447	57.2	334	42.8
48,084	23,805	49.5	24,279	50.5	1,865	1,079	57.8	786	42.2
52,207	26,423	50.6	25,785	49.4	3,283	1,481	45.1	1,802	54.9
25,848	15,745	60.9	10,103	39.1	1,974	1,255	63.6	719	36.4
7,622	5,621	73.8	2,000	26.2	657	463	70.4	194	29.6
4,879	3,904	80.0	974	20.0	1,115	825	74.0	290	26.0
473	466	98.5	7	1.5	57	57	99.9	0	0.1
175	170	97.1	5	2.9	21	21	99.0	0	1.0
35	35	100.0	—	—	3	3	100.0	—	—
23	23	100.0	—	—	4	4	100.0	—	—
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2-12. 綜合所得稅列報扶養未成年子女之全體納稅義務人
 —按性別及年齡分 (3/3)
 (3)單身者—扶養子女數

113年

單位：戶；%

年齡級距 Age Brackets		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
未滿18歲	under 18 years	—	—	—	--	—	--
18-24歲	18-24 years	1,084	1,080	456	42.2	624	57.8
25-29歲	25-29 years	6,407	6,275	2,498	39.8	3,777	60.2
30-34歲	30-34 years	16,807	16,231	6,762	41.7	9,469	58.3
35-39歲	35-39 years	30,774	29,381	11,980	40.8	17,401	59.2
40-44歲	40-44 years	54,095	51,869	22,563	43.5	29,306	56.5
45-49歲	45-49 years	48,048	46,618	22,663	48.6	23,955	51.4
50-54歲	50-54 years	21,175	20,760	11,867	57.2	8,893	42.8
55-59歲	55-59 years	6,323	6,212	4,553	73.3	1,659	26.7
60-64歲	60-64 years	1,515	1,471	1,330	90.4	141	9.6
65-69歲	65-69 years	389	376	362	96.3	14	3.7
70-74歲	70-74 years	131	123	121	98.4	2	1.6
75-79歲	75-79 years	26	25	25	100.0	—	—
80歲以上	80 years and over	9	9	9	100.0	—	—
總 計	Grand Total	186,783	180,430	85,189	47.2	95,241	52.8

Table 2-12. Listing of Comprehensive Income Taxpayers for minor dependent children
— by Gender and Age (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	1	25.0	3	75.0	—	—	--	—	--
132	44	33.3	88	66.7	—	—	--	—	--
569	206	36.2	363	63.8	7	2	28.6	5	71.4
1,376	580	42.2	796	57.8	17	6	35.3	11	64.7
2,212	1,158	52.4	1,054	47.6	14	9	64.3	5	35.7
1,416	889	62.8	527	37.2	14	8	57.1	6	42.9
410	320	78.0	90	22.0	5	5	100.0	—	—
111	108	97.3	3	2.7	—	—	--	—	--
43	43	100.0	—	—	1	1	100.0	—	—
13	12	92.3	1	7.7	—	—	--	—	--
7	5	71.4	2	28.6	1	1	100.0	—	—
—	—	--	—	--	1	1	100.0	—	—
—	—	--	—	--	—	—	--	—	--
6,293	3,366	53.5	2,927	46.5	60	33	55.0	27	45.0