

表 69 (098 年)綜稅依所得淨額級距之綜合所得總額應納稅額及稅率申報統計表 單位：金額(千元)

| | 納稅單位 | 綜合所得總額 | 總扣除額 | 所得淨額 | 應納稅額 | 平均稅率 | 有效稅率 |
|-----------|---------|-----------|------------|----------|---------|------|------|
| 所得淨額級距：萬元 | | | | | | | |
| NET=0 | 2221421 | 786915873 | 1103082687 | 0 | 0 | 0 | 0.00 |
| 0-2 | 190275 | 90245657 | 88399375 | 1846282 | 111308 | 6.03 | 0.12 |
| 2-4 | 169297 | 83493551 | 78421840 | 5071710 | 307156 | 6.06 | 0.37 |
| 4-6 | 155685 | 80090684 | 72330504 | 7760180 | 469131 | 6.05 | 0.59 |
| 6-8 | 143799 | 77525160 | 67474076 | 10051084 | 608588 | 6.05 | 0.79 |
| 8-10 | 133793 | 75162518 | 63127441 | 12035077 | 728249 | 6.05 | 0.97 |
| 10-12 | 124260 | 72830402 | 59178459 | 13651943 | 826173 | 6.05 | 1.13 |
| 12-14 | 115553 | 70703777 | 55691642 | 15012135 | 907770 | 6.05 | 1.28 |
| 14-16 | 108191 | 68737150 | 52514697 | 16222453 | 980741 | 6.05 | 1.43 |
| 16-18 | 100624 | 66677980 | 49581603 | 17096376 | 1034662 | 6.05 | 1.55 |
| 18-20 | 95700 | 65733877 | 47558126 | 18175751 | 1100432 | 6.05 | 1.67 |
| 20-23 | 131506 | 94266802 | 66022532 | 28244270 | 1709763 | 6.05 | 1.81 |
| 23-26 | 119951 | 90961553 | 61599443 | 29362110 | 1778270 | 6.06 | 1.95 |
| 26-29 | 108964 | 86872116 | 56927720 | 29944397 | 1814085 | 6.06 | 2.09 |
| 29-32 | 100107 | 83981812 | 53471594 | 30510218 | 1849552 | 6.06 | 2.20 |
| 32-35 | 91775 | 80513445 | 49785519 | 30727926 | 1863210 | 6.06 | 2.31 |
| 35-38 | 83831 | 76977926 | 46395168 | 30582758 | 1855533 | 6.07 | 2.41 |
| 38-41 | 77268 | 74029378 | 43521539 | 30507838 | 1854686 | 6.08 | 2.51 |
| 41-44 | 68356 | 68622169 | 39592900 | 29029269 | 1845486 | 6.36 | 2.69 |
| 44-47 | 60697 | 63641483 | 36037967 | 27603517 | 1856769 | 6.73 | 2.92 |
| 47-50 | 54806 | 59685323 | 33116176 | 26569147 | 1868845 | 7.03 | 3.13 |
| 50-53 | 50248 | 56892640 | 31028180 | 25864460 | 1886768 | 7.29 | 3.32 |
| 53-57 | 60974 | 71756996 | 38242002 | 33514995 | 2532630 | 7.56 | 3.53 |
| 57-61 | 55093 | 67649069 | 35162756 | 32486313 | 2540654 | 7.82 | 3.76 |
| 61-65 | 49536 | 63389079 | 32199193 | 31189886 | 2511183 | 8.05 | 3.96 |
| 65-69 | 44766 | 59638784 | 29658492 | 29980292 | 2470383 | 8.24 | 4.14 |
| 69-73 | 41313 | 56882752 | 27558939 | 29323813 | 2469657 | 8.42 | 4.34 |
| 73-77 | 37583 | 53766326 | 25590389 | 28175938 | 2413879 | 8.57 | 4.49 |
| 77-81 | 34349 | 50753133 | 23627103 | 27126029 | 2369666 | 8.74 | 4.67 |

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| | 納稅單位 | 綜合所得總額 | 總扣除額 | 所得淨額 | 應納稅額 | 平均稅率 | 有效稅率 |
|-----------|-------|-----------|----------|-----------|----------|-------|-------|
| 所得淨額級距：萬元 | | | | | | | |
| 81-85 | 31502 | 48147694 | 22009138 | 26138556 | 2321447 | 8.88 | 4.82 |
| 85-90 | 36325 | 57528967 | 25759211 | 31769756 | 2863657 | 9.01 | 4.98 |
| 90-95 | 32565 | 53553387 | 23444338 | 30109049 | 2760669 | 9.17 | 5.15 |
| 95-100 | 29621 | 50307465 | 21438256 | 28869209 | 2690323 | 9.32 | 5.35 |
| 100- 105 | 27223 | 47979407 | 20080850 | 27898557 | 2634964 | 9.44 | 5.49 |
| 105- 110 | 24798 | 45169120 | 18523058 | 26646062 | 2552434 | 9.58 | 5.65 |
| 110- 115 | 22159 | 41662199 | 16743206 | 24918994 | 2444841 | 9.81 | 5.87 |
| 115- 120 | 20145 | 39118895 | 15456448 | 23662446 | 2388055 | 10.09 | 6.10 |
| 120- 130 | 34839 | 70539584 | 27045659 | 43493925 | 4547702 | 10.46 | 6.45 |
| 130- 140 | 29807 | 63738244 | 23532046 | 40206198 | 4389680 | 10.92 | 6.89 |
| 140- 150 | 25354 | 57042636 | 20307364 | 36735272 | 4163059 | 11.33 | 7.30 |
| 150- 160 | 21837 | 51625939 | 17810110 | 33815829 | 3966822 | 11.73 | 7.68 |
| 160- 180 | 34769 | 87735563 | 28808660 | 58926903 | 7219304 | 12.25 | 8.23 |
| 180- 200 | 26304 | 72104420 | 22247339 | 49857081 | 6437966 | 12.91 | 8.93 |
| 200- 220 | 20376 | 60224598 | 17532161 | 42692437 | 5772137 | 13.52 | 9.58 |
| 220- 250 | 22133 | 71165135 | 19367920 | 51797215 | 7507871 | 14.49 | 10.55 |
| 250- 280 | 15805 | 55890740 | 14150775 | 41739965 | 6567806 | 15.74 | 11.75 |
| 280- 310 | 11822 | 45590414 | 10792289 | 34798125 | 5885234 | 16.91 | 12.91 |
| 310- 350 | 11280 | 47419359 | 10348332 | 37071027 | 6712283 | 18.11 | 14.16 |
| 350- 390 | 8000 | 37005610 | 7506364 | 29499245 | 5682901 | 19.26 | 15.36 |
| 390- 440 | 7384 | 37624602 | 7092833 | 30531768 | 6233823 | 20.42 | 16.57 |
| 440- 500 | 5725 | 32425573 | 5633263 | 26792309 | 5906823 | 22.05 | 18.22 |
| 500- 600 | 5870 | 37990750 | 5959836 | 32030914 | 7694002 | 24.02 | 20.25 |
| 600- 700 | 3494 | 26102462 | 3554593 | 22547869 | 5914930 | 26.23 | 22.66 |
| 700- 800 | 2164 | 18427758 | 2258729 | 16169029 | 4507122 | 27.88 | 24.46 |
| 800以上 | 8296 | 193225458 | 12998209 | 180227249 | 64344810 | 35.70 | 33.30 |