

Table 41-3-2 (2016) Individual Income Tax Average Amount of Various Deductions 20 Quantile Declaration Statistical Table

Unit: Amount (Thousands of New Taiwan dollars)  
Date : 2019.02.02

| Quantile      | Taxpayer Unit | Deduction | Exemption | Standard Deduction   |        | Itemized Deduction   |        | Special Deduction for Salary or Wages |        | Loss from Property Transactions |        |
|---------------|---------------|-----------|-----------|----------------------|--------|----------------------|--------|---------------------------------------|--------|---------------------------------|--------|
|               |               |           |           | Number of Households | Amount | Number of Households | Amount | Number of Households                  | Amount | Number of Households            | Amount |
| 1st Quantile  | 311429        | 289       | 140       | 305148               | 115    | 6281                 | 196    | 98677                                 | 42     | 0                               | 0      |
| 2nd Quantile  | 311429        | 353       | 142       | 303671               | 115    | 7758                 | 193    | 187993                                | 106    | 0                               | 0      |
| 3rd Quantile  | 311429        | 373       | 134       | 305144               | 110    | 6285                 | 190    | 256449                                | 123    | 0                               | 0      |
| 4th Quantile  | 311429        | 384       | 136       | 304804               | 110    | 6625                 | 183    | 273136                                | 126    | 1                               | 119    |
| 5th Quantile  | 311429        | 400       | 146       | 303106               | 110    | 8323                 | 175    | 280565                                | 129    | 0                               | 0      |
| 6th Quantile  | 311429        | 417       | 156       | 301289               | 112    | 10140                | 171    | 284735                                | 131    | 0                               | 0      |
| 7th Quantile  | 311429        | 436       | 167       | 298453               | 114    | 12976                | 167    | 287876                                | 134    | 1                               | 332    |
| 8th Quantile  | 311429        | 459       | 178       | 295213               | 118    | 16216                | 165    | 289873                                | 139    | 2                               | 389    |
| 9th Quantile  | 311429        | 482       | 189       | 291684               | 121    | 19745                | 167    | 291096                                | 143    | 0                               | 0      |
| 10th Quantile | 311429        | 507       | 200       | 287959               | 125    | 23470                | 168    | 292069                                | 148    | 0                               | 0      |
| 11th Quantile | 311429        | 536       | 214       | 283919               | 129    | 27510                | 172    | 292820                                | 156    | 0                               | 0      |
| 12th Quantile | 311429        | 567       | 228       | 278619               | 133    | 32810                | 179    | 293825                                | 163    | 0                               | 0      |
| 13th Quantile | 311429        | 606       | 247       | 272726               | 139    | 38703                | 187    | 294496                                | 172    | 1                               | 129    |
| 14th Quantile | 311428        | 652       | 270       | 264129               | 145    | 47299                | 197    | 294539                                | 181    | 2                               | 129    |
| 15th Quantile | 311428        | 701       | 294       | 253695               | 151    | 57733                | 210    | 296969                                | 188    | 5                               | 173    |
| 16th Quantile | 311428        | 748       | 318       | 240860               | 156    | 70568                | 224    | 298707                                | 194    | 1                               | 31     |
| 17th Quantile | 311428        | 802       | 341       | 226600               | 162    | 84828                | 239    | 299281                                | 205    | 5                               | 194    |
| 18th Quantile | 311428        | 860       | 363       | 204028               | 166    | 107400               | 257    | 299726                                | 216    | 6                               | 43     |
| 19th Quantile | 311428        | 934       | 392       | 165803               | 170    | 145625               | 276    | 300532                                | 224    | 16                              | 188    |
| 20th Quantile | 311428        | 1098      | 411       | 92672                | 171    | 218756               | 415    | 298288                                | 221    | 40                              | 435    |
| Total         | 6228573       | 580       | 233       | 5279522              | 130    | 949051               | 268    | 5511652                               | 163    | 80                              | 302    |

Table 41-3-2 (2016) Individual Income Tax Average Amount of Various Deductions 20 Quantile Declaration Statistical Table

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Date : 2019.02.02

| Quantile      | Special Deduction for Savings and Investment |        | Special Deduction for the Disabled or Handicapped |        | Number of Lineal Ascendants Who is 70 Years of Age or Over | Special Deduction for Educational Tuition |        | Special Deduction for Pre-school Children |        |
|---------------|----------------------------------------------|--------|---------------------------------------------------|--------|------------------------------------------------------------|-------------------------------------------|--------|-------------------------------------------|--------|
|               | Number of Households                         | Amount | Number of Households                              | Amount |                                                            | Number of Households                      | Amount | Number of Households                      | Amount |
| 1st Quantile  | 148609                                       | 19     | 17305                                             | 135    | 9158                                                       | 11243                                     | 28     | 15271                                     | 32     |
| 2nd Quantile  | 144336                                       | 44     | 15778                                             | 135    | 11080                                                      | 14992                                     | 29     | 13113                                     | 32     |
| 3rd Quantile  | 115080                                       | 47     | 13928                                             | 134    | 9837                                                       | 11094                                     | 29     | 12725                                     | 32     |
| 4th Quantile  | 115828                                       | 46     | 14625                                             | 134    | 11661                                                      | 11114                                     | 29     | 11984                                     | 32     |
| 5th Quantile  | 117565                                       | 45     | 15700                                             | 134    | 16798                                                      | 11524                                     | 29     | 12533                                     | 32     |
| 6th Quantile  | 125663                                       | 44     | 18058                                             | 134    | 21509                                                      | 12742                                     | 29     | 13869                                     | 31     |
| 7th Quantile  | 132670                                       | 43     | 20106                                             | 134    | 26972                                                      | 14142                                     | 29     | 15992                                     | 32     |
| 8th Quantile  | 140660                                       | 43     | 22980                                             | 133    | 31386                                                      | 15869                                     | 29     | 19113                                     | 32     |
| 9th Quantile  | 150524                                       | 43     | 24786                                             | 135    | 37007                                                      | 18009                                     | 29     | 21642                                     | 32     |
| 10th Quantile | 159191                                       | 45     | 26307                                             | 135    | 41500                                                      | 20734                                     | 30     | 25450                                     | 32     |
| 11th Quantile | 169957                                       | 46     | 28527                                             | 136    | 47366                                                      | 24258                                     | 30     | 29925                                     | 32     |
| 12th Quantile | 180319                                       | 48     | 30067                                             | 136    | 53610                                                      | 27166                                     | 30     | 35085                                     | 32     |
| 13th Quantile | 192077                                       | 49     | 32941                                             | 137    | 63603                                                      | 30853                                     | 31     | 41295                                     | 32     |
| 14th Quantile | 205226                                       | 52     | 37145                                             | 137    | 76883                                                      | 35338                                     | 31     | 47667                                     | 32     |
| 15th Quantile | 216910                                       | 53     | 41374                                             | 138    | 94273                                                      | 40903                                     | 31     | 53516                                     | 32     |
| 16th Quantile | 228512                                       | 55     | 45582                                             | 140    | 114700                                                     | 48496                                     | 32     | 56320                                     | 32     |
| 17th Quantile | 243532                                       | 60     | 49930                                             | 141    | 134228                                                     | 56706                                     | 32     | 60209                                     | 32     |
| 18th Quantile | 259085                                       | 66     | 53860                                             | 142    | 153198                                                     | 59577                                     | 33     | 65546                                     | 33     |
| 19th Quantile | 275692                                       | 74     | 58770                                             | 144    | 183280                                                     | 63056                                     | 33     | 59335                                     | 33     |
| 20th Quantile | 293643                                       | 97     | 65256                                             | 148    | 229811                                                     | 75409                                     | 34     | 15710                                     | 33     |
| Total         | 3615079                                      | 55     | 633025                                            | 139    | 1367860                                                    | 603225                                    | 31     | 626300                                    | 32     |