

Table 42-2 (2016) Individual Income Tax Various Deductions Account for The Gross Income Tax Brackets Declaration Statistical Table

Unit : %
Date : 2019.02.02

Tax Brackets: Ten Thousands of New Taiwan dollars	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
NET= 0	2236017	143.77	59.77	94.32	34.60	5.68	3.89	78.70	31.85	0.00	0.00
0 - 52	2685550	72.43	28.68	88.18	14.60	11.82	3.35	93.63	20.39	0.00	0.00
52 - 117	801324	47.63	19.38	72.22	7.01	27.78	4.56	94.76	12.02	0.00	0.00
117 - 235	350466	35.00	14.15	52.75	3.43	47.25	5.46	94.78	8.07	0.01	0.00
235 - 440	109546	24.18	9.22	31.06	1.26	68.94	5.91	94.19	4.84	0.01	0.00
440 - 500	10396	18.71	6.62	17.46	0.52	82.54	5.85	94.20	3.36	0.02	0.00
500 - 1000	25652	14.90	4.76	10.58	0.23	89.42	5.65	93.53	2.43	0.01	0.00
More than 1000	9622	7.18	1.01	3.63	0.02	96.37	5.06	92.57	0.57	0.06	0.00
Total	6228573	62.16	24.99	84.76	11.77	15.24	4.38	88.49	15.44	0.00	0.00

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Tax Brackets: Ten Thousands of New Taiwan dollars	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
NET= 0	50.42	7.38	11.61	4.44	14.48	9.62	0.83	11.13	1.01
0 - 52	52.71	3.30	7.62	1.44	17.91	6.86	0.29	8.54	0.37
52 - 117	76.67	2.99	11.32	1.07	35.19	13.08	0.28	14.44	0.31
117 - 235	88.53	2.68	14.56	0.84	51.91	18.89	0.25	9.21	0.12
235 - 440	94.08	2.16	17.25	0.62	63.61	21.17	0.17	0.00	0.00
440 - 500	96.54	1.74	18.86	0.49	68.06	21.80	0.13	0.00	0.00
500 - 1000	97.40	1.39	18.07	0.35	67.51	21.90	0.09	0.00	0.00
More than 1000	98.77	0.42	15.01	0.07	51.64	18.29	0.02	0.00	0.00
Total	58.04	3.40	10.16	1.51	21.96	9.68	0.33	10.06	0.35