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Table 42-1 (2017) Individual Income Tax Various Deductions Account for The Gross Income County Declaration Date:2020.03.18
Statistical Table

County	Taxpayer Unit	Deduction	Exemption	Standard Deduction		Itemized Deduction		Special Deduction for Salary		Loss from Property Transactions	
				Number of Households	Amount	Number of Households	Amount	Number of Households	Amount	Number of Households	Amount
Taipei City	887982	46.27	17.66	78.73	7.63	21.27	5.25	83.52	10.38	0.00	0.00
Kaohsiung City	723344	66.62	27.17	86.23	12.78	13.77	3.84	88.10	16.16	0.00	0.00
Taichung City	743779	66.95	27.33	85.58	12.67	14.42	4.29	87.48	16.10	0.00	0.00
Keelung City	107083	69.92	28.00	89.16	14.20	10.84	3.17	90.47	18.36	0.00	0.00
Tainan City	467020	67.19	27.76	85.96	12.63	14.04	3.94	88.19	16.29	0.00	0.00
Chiayi City	66264	66.98	27.49	85.25	12.42	14.75	4.09	84.61	15.12	0.00	0.00
Hsinchu City	130642	50.16	20.51	77.08	7.77	22.92	5.08	89.23	11.65	0.00	0.00
New Taipei City	1160887	63.95	25.56	84.06	11.86	15.94	4.55	89.48	16.15	0.00	0.00
Yilan County	113099	75.66	30.76	87.87	14.78	12.13	3.80	89.35	18.82	0.00	0.00
Taoyuan City	614504	66.45	27.31	85.23	12.34	14.77	4.00	91.34	16.96	0.00	0.00
Hsinchu County	156423	56.16	23.39	79.47	9.11	20.53	4.90	92.04	13.81	0.00	0.00
Miaoli County	146489	72.14	29.77	89.20	14.20	10.80	3.09	91.16	18.60	0.00	0.00
Nantou County	106099	76.73	31.69	89.49	15.45	10.51	3.29	86.85	18.29	0.00	0.00
Changhua County	309241	73.77	30.58	89.23	14.77	10.77	3.35	88.14	18.13	0.00	0.00
Yunlin County	136881	75.16	31.75	88.14	14.47	11.86	3.44	87.18	17.50	0.00	0.00
Chiayi County	96300	76.56	32.35	89.04	15.01	10.96	3.18	88.36	18.30	0.00	0.00
Pingtung County	164277	76.49	32.08	89.50	15.24	10.50	3.07	88.97	18.53	0.00	0.00
Hualien County	76874	75.71	30.67	88.11	14.87	11.89	3.70	88.57	18.46	0.00	0.00
Taitung County	41188	75.86	31.16	89.63	15.14	10.37	3.09	89.26	18.51	0.00	0.00
Penghu County	24932	68.51	28.25	88.69	13.16	11.31	3.04	90.19	16.75	0.00	0.00
Kinmen County	39724	66.50	26.63	88.04	12.73	11.96	3.20	91.73	16.66	0.00	0.00
Lienchiang County	4056	61.12	24.64	86.54	11.32	13.46	3.23	95.00	16.10	0.00	0.00
Total	6317088	62.71	25.38	84.80	11.61	15.20	4.29	88.21	15.24	0.00	0.00

Unit:%

Table 42-1 (2017) Individual Income Tax Various Deductions Account for The Gross Income County Declaration
Statistical Table

Date:2020.03.18

County	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		Basic Living Expense Difference	
	Number of Households	Amount	Number of Households	Amount		Number of Households	Amount	Number of Households	Amount	Number of Households	Amount
Taipei City	67.28	3.36	10.42	1.09	23.68	8.64	0.20	10.68	0.26	10.49	0.44
Kaohsiung City	56.28	3.42	10.10	1.60	22.06	9.25	0.33	9.81	0.36	14.86	0.95
Taichung City	57.22	3.21	9.85	1.54	21.06	10.11	0.36	10.84	0.40	15.44	1.04
Keelung City	50.32	3.01	10.14	1.78	20.10	9.46	0.36	7.02	0.28	11.72	0.76
Tainan City	57.06	3.23	10.12	1.60	22.75	9.23	0.33	9.93	0.37	15.73	1.05
Chiayi City	60.11	4.14	11.66	1.85	23.28	10.92	0.39	8.41	0.31	16.66	1.17
Hsinchu City	62.33	2.77	10.50	1.13	26.67	10.13	0.25	11.27	0.29	14.71	0.71
New Taipei City	56.73	3.06	9.41	1.45	21.74	8.92	0.30	8.57	0.30	12.12	0.72
Yilan County	51.77	3.36	12.19	2.25	20.63	9.57	0.40	8.58	0.36	14.72	1.12
Taoyuan City	52.94	2.73	9.45	1.43	21.95	9.98	0.34	11.95	0.42	14.46	0.92
Hsinchu County	55.60	2.28	10.48	1.27	27.16	10.51	0.29	11.63	0.33	14.76	0.78
Miaoli County	50.13	2.77	11.22	1.92	21.58	9.39	0.37	10.30	0.41	14.53	1.01
Nantou County	52.22	3.77	11.26	2.10	21.32	9.62	0.41	8.10	0.35	17.10	1.39
Changhua County	55.10	3.09	9.65	1.70	19.89	9.59	0.40	9.80	0.41	16.87	1.34
Yunlin County	53.90	3.33	12.36	2.21	22.47	9.75	0.41	9.66	0.41	20.19	1.65
Chiayi County	52.28	3.11	12.19	2.26	23.03	9.69	0.42	8.26	0.35	19.43	1.58
Pingtung County	48.69	3.50	10.41	1.93	22.32	8.94	0.37	8.66	0.38	18.30	1.40
Hualien County	44.97	3.68	12.88	2.42	19.93	8.81	0.35	8.71	0.38	15.07	1.17
Taitung County	43.98	3.67	11.96	2.23	20.53	8.77	0.35	9.27	0.41	16.46	1.31
Penghu County	55.21	3.60	10.72	1.76	21.25	8.00	0.29	10.13	0.39	18.18	1.28
Kinmen County	60.32	3.85	10.60	1.62	20.08	11.18	0.38	10.04	0.36	15.19	1.06
Lienchiang County	52.79	2.99	9.62	1.34	21.38	10.11	0.30	10.55	0.36	13.46	0.83
Total	56.94	3.17	10.16	1.50	22.18	9.39	0.31	9.94	0.34	14.22	0.87