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Date:2020.03.18

Table 42-2 (2017) Individual Income Tax Various Deductions Account for The Gross Income Tax Brackets Declaration Statistical Table

Tax Brackets: Ten Thousands of New Taiwan dollars	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
NET= 0	2294445	145.18	60.73	93.85	33.29	6.15	4.02	78.04	30.62	0.00	0.00
0 - 54	2747567	72.11	28.64	88.24	14.31	11.76	3.29	93.69	20.13	0.00	0.00
54 - 121	782047	47.27	19.37	71.99	6.80	28.01	4.51	94.84	11.78	0.00	0.00
121 - 242	339323	34.66	14.14	52.67	3.33	47.33	5.38	94.74	7.87	0.01	0.00
242 - 453	107848	23.94	9.24	30.44	1.21	69.56	5.86	94.28	4.69	0.01	0.00
453 - 500	8166	18.64	6.75	17.74	0.52	82.26	5.81	94.17	3.29	0.01	0.00
500 - 1031	28046	14.89	4.88	10.73	0.23	89.27	5.58	93.33	2.41	0.02	0.00
More than 1031	9646	6.40	1.03	3.69	0.02	96.31	4.28	92.99	0.56	0.07	0.00
Total	6317088	62.71	25.38	84.80	11.61	15.20	4.29	88.21	15.24	0.00	0.00

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Table 42-2 (2017) Individual Income Tax Various Deductions Account for The Gross Income Tax Brackets Declaration Date:2020.03.18
Statistical Table

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		Basic Living Expense Difference	
	Number of Households	Amount	Number of Households	Amount		Number of Households	Amount	Number of Households	Amount	Number of Households	Amount
NET= 0	49.80	6.90	11.74	4.35	15.10	9.31	0.77	11.42	1.01	20.37	3.48
0 - 54	51.50	3.03	7.54	1.40	18.01	6.67	0.28	8.22	0.35	10.75	0.67
54 - 121	76.10	2.78	11.33	1.04	36.03	12.91	0.27	14.11	0.30	11.33	0.42
121 - 242	88.05	2.47	14.61	0.82	52.51	18.62	0.24	8.82	0.11	10.48	0.28
242 - 453	93.68	2.01	17.51	0.61	64.91	20.58	0.16	0.00	0.00	9.06	0.16
453 - 500	96.17	1.61	17.68	0.45	69.78	21.63	0.12	0.00	0.00	6.83	0.09
500 - 1031	97.05	1.31	18.63	0.35	67.95	21.90	0.09	0.00	0.00	4.65	0.05
More than 1031	98.56	0.41	15.41	0.07	52.24	18.46	0.02	0.00	0.00	1.69	0.00
Total	56.94	3.17	10.16	1.50	22.18	9.39	0.31	9.94	0.34	14.22	0.87