

Unit: Amount (Thousands of  
New Taiwan dollars)

Table 50-2 (2017) Individual Income Tax Number and Average Amount of Taxes Paid and Tax of Duty to be Repaid or Refund  
Tax Brackets Declaration Statistical Table

| Tax Brackets: Ten Thousands of New Taiwan dollars | Taxpayer Unit | Tax Payable | Investment Tax Credit |        | The Payable Balance between Basic Tax and Regular Income Tax after Overseas Income Tax is Credited |        | Repurchase Tax Credit |        | Withholding Tax and Imputation Tax Credit |        | Mainland Imputation Tax Credit |        | Taxes Paid Voluntarily |        |
|---|---------------|-------------|-----------------------|--------|--|--------|-----------------------|--------|---|--------|--------------------------------|--------|------------------------|--------|
|   |               |             | Number of Households  | Amount | Number of Households   | Amount | Number of Households  | Amount | Number of Households                      | Amount | Number of Households           | Amount | Number of Households   | Amount |
| NET= 0  | 2294445       | 0           | 0                     | 0      | 208  | 1084   | 23                    | 79     | 1386769                                   | 7      | 1                              | 2658   | 4616                   | 44     |
| 0 - 54  | 2747567       | 10          | 133                   | 3      | 182  | 1073   | 997                   | 8      | 2020808                                   | 15     | 565                            | 11     | 1795933                | 7      |
| 54 - 121  | 782047        | 52          | 87                    | 10     | 170  | 761    | 1057                  | 15     | 766651                                    | 44     | 1568                           | 35     | 537744                 | 26     |
| 121 - 242   | 339323        | 156         | 57                    | 21     | 244  | 906    | 932                   | 36     | 336904                                    | 106    | 1777                           | 106    | 278925                 | 71     |
| 242 - 453   | 107848        | 462         | 39                    | 44     | 255  | 1418   | 527                   | 120    | 107376                                    | 245    | 963                            | 314    | 99471                  | 241    |
| 453 - 500   | 8166          | 875         | 2                     | 4      | 21   | 5598   | 43                    | 296    | 8139                                      | 391    | 85                             | 564    | 7842                   | 511    |
| 500 - 1031  | 28046         | 1530        | 16                    | 14     | 126  | 1290   | 170                   | 491    | 27976                                     | 583    | 408                            | 959    | 27238                  | 962    |
| More than 1031                                    | 9646          | 11436       | 15                    | 317    | 52   | 3432   | 50                    | 2657   | 9621                                      | 2551   | 305                            | 3825   | 9307                   | 9071   |
| Total   | 6317088       | 52          | 349                   | 27     | 1258   | 1265   | 3799                  | 92     | 4664244                                   | 39     | 5672                           | 381    | 2761076                | 67     |

Unit: Amount (Thousands of  
New Taiwan dollars)

Table 50-2 (2017) Individual Income Tax Number and Average Amount of Taxes Paid and Tax of Duty to be Repaid or Refund  
Tax Brackets Declaration Statistical Table

| Tax Brackets: Ten Thousands of New Taiwan dollars | Assessment Tax of Duty to be Repaid |        | Assessment of Refunds |        | Assessment of No Refund and No Repaid | Income from Mainland |        |
|---|-------------------------------------|--------|-----------------------|--------|---------------------------------------|----------------------|--------|
|   | Number of Households                | Amount | Number of Households  | Amount | Number of Households                  | Number of Households | Amount |
| NET= 0  | 92                                  | 481    | 1388781               | 7      | 905572                                | 408                  | 268    |
| 0 - 54  | 253185                              | 3      | 941196                | 17     | 1553186                               | 1091                 | 406    |
| 54 - 121  | 104444                              | 6      | 252343                | 32     | 425260                                | 1611                 | 602    |
| 121 - 242   | 68461                               | 14     | 66601                 | 53     | 204261                                | 1722                 | 1013   |
| 242 - 453   | 30136                               | 29     | 12185                 | 105    | 65527                                 | 955                  | 1950   |
| 453 - 500   | 2596                                | 48     | 676                   | 161    | 4894                                  | 91                   | 2777   |
| 500 - 1031  | 9392                                | 76     | 2289                  | 276    | 16365                                 | 433                  | 3729   |
| More than 1031                                    | 3301                                | 248    | 964                   | 616    | 5381                                  | 314                  | 9240   |
| Total   | 471607                              | 10     | 2665035               | 15     | 3180446                               | 6625                 | 1494   |