

Unit: Amount(Thousands of New Taiwan dollars)

Date: 2021.02.05

Table 40-2 (2018) Individual Income Tax Various Deductions 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	3224435	2215873188	726061468	3101378	544342481	123057	38318540	2680326	622881117	7	1911
0 - 54	2053481	1396728011	434843244	1895519	305781310	157962	41937397	1902756	464456549	17	2548
54 - 121	609772	545923037	179561316	497553	96474034	112219	34622740	570883	164282107	11	5037
121 - 242	279602	293788878	98307968	189497	40604251	90105	32442916	262220	82752224	10	2456
242 - 453	100705	117957268	38771656	47071	10444971	53634	23108995	94506	29717895	20	5866
453 - 500	8413	10474596	3286404	2684	603000	5729	2741918	7919	2459889	2	394
500 - 1000	26930	36552554	10508520	5808	1332600	21122	12156248	25295	7938061	8	2415
More than 1000	6205	11945960	2316556	523	114631	5682	6576143	5971	1759426	5	6374
Total	6309543	4629243492	1493657132	5740033	999697277	569510	191904898	5549876	1376247268	80	27001

Unit: Amount (Thousands of New Taiwan dollars)

Date: 2021.02.05

Table 40-2 (2018) Individual Income Tax Various Deductions Tax Brackets Declaration 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	1584667	72155066	341413	73803200	494171	275646	8461768	372036	58177080	901496	71670557
0 - 54	1173702	52790182	148349	31647400	424484	146116	4483675	147569	21812400	551714	38973305
54 - 121	486237	28602531	68854	15031400	240254	81099	2545797	72109	10756680	174626	14041394
121 - 242	250232	18803216	40189	8933200	153129	53127	1712802	18598	2779080	82807	7450766
242 - 453	95195	8946306	17439	3965800	67156	20110	655651	0	0	23945	2340129
453 - 500	8118	834428	1527	349800	5914	1734	57029	0	0	1464	141734
500 - 1000	26217	2974485	5005	1165800	19149	5992	199680	0	0	3118	274745
More than 1000	6135	830001	1174	272200	4441	1499	49534	0	0	250	21095
Total	3630503	185936216	623950	135168800	1408698	585323	18165936	610312	93525240	1739420	134913724