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Table 42-1 (2018)Individual Income Tax Various Deductions Account for The Gross Income County Declaration Statistical Table

Date:2021.02.05

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	879267	59.91	18.69	85.49	11.94	14.51	4.59	83.22	16.72	0.00	0.00
Kaohsiung City	719523	81.79	26.54	92.33	18.18	7.67	2.72	87.88	24.26	0.00	0.00
Taichung City	749981	82.57	26.85	91.55	18.16	8.45	3.18	87.27	24.26	0.00	0.00
Keelung City	106441	85.50	26.96	94.02	19.64	5.98	2.21	90.10	27.16	0.00	0.00
Tainan City	465030	82.24	26.99	92.29	18.02	7.71	2.76	87.82	24.31	0.00	0.00
Chiayi City	66346	80.51	26.60	92.20	17.78	7.80	2.76	84.49	22.49	0.00	0.00
Hsinchu City	131129	61.42	20.29	85.35	11.63	14.65	4.00	89.05	17.62	0.00	0.00
New Taipei City	1157244	78.17	24.88	90.18	16.86	9.82	3.41	89.10	24.06	0.00	0.00
Yilan County	112682	91.32	29.35	93.58	20.57	6.42	2.55	89.20	27.64	0.00	0.00
Taoyuan City	622646	81.49	26.39	91.79	17.54	8.21	2.76	91.07	25.19	0.00	0.00
Hsinchu County	158003	67.86	22.48	87.16	13.15	12.84	3.68	92.04	20.43	0.00	0.00
Miaoli County	144973	87.96	28.42	94.41	19.63	5.59	1.99	91.03	27.41	0.00	0.00
Nantou County	105295	93.39	30.60	94.47	21.56	5.53	2.23	86.60	27.25	0.00	0.00
Changhua County	306552	92.65	30.31	94.33	21.18	5.67	2.32	87.95	27.68	0.00	0.00
Yunlin County	135637	91.21	30.60	94.16	20.37	5.84	2.18	86.97	26.02	0.00	0.00
Chiayi County	96201	92.40	30.80	94.75	20.90	5.25	1.93	88.12	27.01	0.00	0.00
Pingtung County	164062	92.74	30.70	95.15	21.27	4.85	1.80	88.64	27.44	0.00	0.00
Hualien County	76728	92.16	29.46	92.47	20.50	7.53	3.18	88.57	27.33	0.00	0.00
Taitung County	41520	92.44	30.03	94.91	21.16	5.09	1.89	89.07	27.51	0.00	0.00
Penghu County	25473	82.39	26.86	94.04	18.01	5.96	2.02	90.41	24.77	0.00	0.00
Kinmen County	40508	80.35	25.51	93.88	17.71	6.12	2.14	91.62	24.61	0.00	0.00
Lienchiang County	4302	75.59	23.96	92.68	16.06	7.32	2.16	95.07	24.16	0.00	0.00
Total	6309543	77.73	25.08	90.97	16.79	9.03	3.22	87.96	23.11	0.00	0.00

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Table 42-1 (2018)Individual Income Tax Various Deductions Account for The Gross Income County Declaration Statistical Table

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	68.31	3.60	10.27	1.79	24.11	8.45	0.20	10.42	1.28	19.42	1.10
Kaohsiung City	56.86	3.30	9.85	2.41	22.34	9.13	0.32	9.42	1.63	28.27	2.41
Taichung City	57.75	3.15	9.57	2.32	21.10	9.97	0.35	10.58	1.84	27.88	2.45
Keelung City	50.84	2.86	9.80	2.62	20.08	9.31	0.35	6.85	1.26	27.26	2.45
Tainan City	57.61	3.10	9.79	2.38	22.91	9.13	0.32	9.61	1.66	30.44	2.70
Chiayi City	60.21	3.89	11.24	2.73	23.44	10.84	0.38	8.11	1.38	28.37	2.49
Hsinchu City	63.16	2.74	10.31	1.73	27.42	10.23	0.25	11.17	1.33	28.34	1.83
New Taipei City	57.70	3.00	9.21	2.17	22.06	8.85	0.29	8.31	1.36	26.66	2.14
Yilan County	51.88	3.11	11.72	3.28	20.19	9.44	0.38	8.40	1.64	28.15	2.80
Taoyuan City	53.41	2.62	9.14	2.11	21.90	9.86	0.33	11.82	1.94	30.24	2.60
Hsinchu County	56.18	2.20	10.27	1.89	27.69	10.46	0.28	11.25	1.46	31.73	2.29
Miaoli County	50.14	2.60	10.89	2.81	21.48	9.33	0.35	9.75	1.79	30.48	2.96
Nantou County	52.39	3.51	10.82	3.10	21.03	9.39	0.39	7.84	1.60	29.53	3.15
Changhua County	55.55	3.07	9.36	2.59	19.74	9.57	0.40	9.49	1.90	30.17	3.20
Yunlin County	54.34	3.13	11.96	3.27	22.52	9.81	0.40	9.27	1.81	32.55	3.44
Chiayi County	52.27	2.94	11.76	3.32	22.88	9.65	0.40	7.85	1.57	32.62	3.53
Pingtung County	48.67	3.19	9.99	2.83	21.97	8.76	0.35	8.42	1.72	32.81	3.45
Hualien County	44.93	3.33	12.24	3.50	19.64	8.45	0.32	8.59	1.77	27.75	2.76
Taitung County	43.58	3.25	11.29	3.24	19.95	8.55	0.32	9.06	1.88	30.26	3.16
Penghu County	55.25	3.23	10.32	2.56	21.20	7.86	0.27	9.60	1.70	31.00	2.98
Kinmen County	60.36	3.62	10.31	2.38	20.08	10.95	0.37	9.58	1.58	26.71	2.43
Lienchiang County	52.84	2.77	9.34	2.05	21.01	10.18	0.31	10.02	1.60	28.45	2.52
Total	57.54	3.12	9.89	2.27	22.33	9.28	0.31	9.67	1.57	27.57	2.27