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Date:2021.02.05

Table 42-2 (2018)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	3224435	147.07	48.19	96.18	36.13	3.82	2.54	83.13	41.34	0.00	0.00
0 - 54	2053481	76.99	23.97	92.31	16.86	7.69	2.31	92.66	25.60	0.00	0.00
54 - 121	609772	52.61	17.30	81.60	9.30	18.40	3.34	93.62	15.83	0.00	0.00
121 - 242	279602	38.75	12.97	67.77	5.36	32.23	4.28	93.78	10.91	0.00	0.00
242 - 453	100705	26.79	8.81	46.74	2.37	53.26	5.25	93.84	6.75	0.02	0.00
453 - 500	8413	20.76	6.51	31.90	1.20	68.10	5.43	94.13	4.88	0.02	0.00
500 - 1000	26930	17.03	4.90	21.57	0.62	78.43	5.66	93.93	3.70	0.03	0.00
More than 1000	6205	8.93	1.73	8.43	0.09	91.57	4.92	96.23	1.32	0.08	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 42-2 (2018) Individual Income Tax Various Deductions Account for The Gross Income Tax Brackets Declaration Statistical Table

Date:2021.02.05

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	49.15	4.79	10.59	4.90	15.33	8.55	0.56	11.54	3.86	27.96	4.76
0 - 54	57.16	2.91	7.22	1.74	20.67	7.12	0.25	7.19	1.20	26.87	2.15
54 - 121	79.74	2.76	11.29	1.45	39.40	13.30	0.25	11.83	1.04	28.64	1.35
121 - 242	89.50	2.48	14.37	1.18	54.77	19.00	0.23	6.65	0.37	29.62	0.98
242 - 453	94.53	2.03	17.32	0.90	66.69	19.97	0.15	0.00	0.00	23.78	0.53
453 - 500	96.49	1.65	18.15	0.69	70.30	20.61	0.11	0.00	0.00	17.40	0.28
500 - 1000	97.35	1.39	18.59	0.54	71.11	22.25	0.09	0.00	0.00	11.58	0.13
More than 1000	98.87	0.62	18.92	0.20	71.57	24.16	0.04	0.00	0.00	4.03	0.02
Total	57.54	3.12	9.89	2.27	22.33	9.28	0.31	9.67	1.57	27.57	2.27