Table 43-3-1 (2018)Individual Income Tax Single Distribution of Various Deductions 10 Quantile Declaration Statistical Table

Unit:%
Date:2021.02.06

| Quantile      | Taxpayer Unit | Deduction | Exemption | Standard Deduction      |        | Itemized Deduction      |        | Special Deduction for Salary |        | Loss from Property Transactions |        |
|---------------|---------------|-----------|-----------|-------------------------|--------|-------------------------|--------|------------------------------|--------|---------------------------------|--------|
|               |               |           |           | Number of<br>Households | Amount | Number of<br>Households | Amount | Number of<br>Households      | Amount | Number of<br>Households         | Amount |
| 1st Quantile  | 10.00         | 5.23      | 6.19      | 10.79                   | 9.56   | 1.99                    | 1.53   | 4.83                         | 1.80   | 2.50                            | 0.69   |
| 2nd Quantile  | 10.00         | 6.65      | 5.93      | 10.82                   | 9.17   | 1.70                    | 1.27   | 9.42                         | 7.15   | 1.25                            | 1.01   |
| 3rd Quantile  | 10.00         | 7.08      | 6.22      | 10.80                   | 9.14   | 1.91                    | 1.36   | 10.30                        | 8.24   | 0.00                            | 0.00   |
| 4th Quantile  | 10.00         | 7.82      | 7.25      | 10.70                   | 9.38   | 2.90                    | 1.94   | 10.52                        | 8.76   | 2.50                            | 1.02   |
| 5th Quantile  | 10.00         | 8.66      | 8.27      | 10.58                   | 9.80   | 4.17                    | 2.77   | 10.67                        | 9.50   | 2.50                            | 0.78   |
| 6th Quantile  | 10.00         | 9.69      | 9.40      | 10.42                   | 10.31  | 5.74                    | 3.89   | 10.71                        | 10.49  | 1.25                            | 2.52   |
| 7th Quantile  | 10.00         | 11.04     | 10.95     | 10.20                   | 10.96  | 7.99                    | 5.73   | 10.79                        | 11.79  | 1.25                            | 0.20   |
| 8th Quantile  | 10.00         | 12.61     | 13.01     | 9.84                    | 11.48  | 11.61                   | 9.19   | 10.90                        | 12.92  | 3.75                            | 1.03   |
| 9th Quantile  | 10.00         | 14.42     | 15.22     | 9.17                    | 11.48  | 18.36                   | 16.77  | 10.94                        | 14.26  | 18.75                           | 8.79   |
| 10th Quantile | 10.00         | 16.81     | 17.56     | 6.66                    | 8.73   | 43.63                   | 55.54  | 10.93                        | 15.09  | 66.25                           | 83.96  |
| Total         | 100.00        | 100.00    | 100.00    | 100.00                  | 100.00 | 100.00                  | 100.00 | 100.00                       | 100.00 | 100.00                          | 100.00 |

Unit:%
Table 43-3-1 (2018)Individual Income Tax Single Distribution of Various Deductions 10 Quantile Declaration Statistical Table

Date:2021.02.06

| Quantile      | Special Deduction for Savings and<br>Investment |        | Special Deduction for the Disabled or Handicapped |        | Number of Lineal<br>Ascendants Who is 70 | •                       | uction for Educational<br>Tuition | Special Dec             | luction for Pre-school<br>Children | Basic Living Expense Difference |        |
|---------------|---|--------|---|--------|--|-------------------------|-----------------------------------|-------------------------|------------------------------------|---------------------------------|--------|
|               | Number of<br>Households                         | Amount | Number of<br>Households                           | Amount | Years of Age or Over                     | Number of<br>Households | Amount                            | Number of<br>Households |                                    | Number of<br>Households         | Amount |
| 1st Quantile  | 8.52  | 5.32   | 5.58  | 5.41   | 1.62                                     | 4.22                    | 3.85                              | 4.56                    | 4.60                               | 3.75                            | 3.05   |
| 2nd Quantile  | 6.60  | 6.21   | 4.70  | 4.54   | 1.62                                     | 3.80                    | 3.52                              | 4.06                    | 4.06                               | 4.21                            | 3.33   |
| 3rd Quantile  | 6.58  | 5.47   | 5.06  | 4.89   | 2.38                                     | 3.95                    | 3.64                              | 4.27                    | 4.21                               | 6.13                            | 4.56   |
| 4th Quantile  | 7.49  | 5.93   | 6.44  | 6.22   | 4.17                                     | 4.87                    | 4.54                              | 5.51                    | 5.44                               | 10.20                           | 7.52   |
| 5th Quantile  | 8.46  | 6.60   | 7.89  | 7.62   | 5.74                                     | 6.26                    | 5.88                              | 7.34                    | 7.27                               | 11.51                           | 9.74   |
| 6th Quantile  | 9.59  | 8.10   | 9.18  | 8.95   | 7.34                                     | 8.25                    | 7.89                              | 10.10                   | 10.00                              | 12.23                           | 11.29  |
| 7th Quantile  | 10.80   | 9.58   | 10.71   | 10.55  | 9.83                                     | 10.90                   | 10.68                             | 14.05                   | 13.94                              | 13.01                           | 12.98  |
| 8th Quantile  | 12.19   | 11.58  | 13.48   | 13.43  | 14.99                                    | 14.90                   | 14.90                             | 17.16                   | 17.13                              | 13.86                           | 15.31  |
| 9th Quantile  | 13.91   | 15.81  | 16.59   | 16.86  | 21.29                                    | 19.63                   | 20.33                             | 19.88                   | 19.98                              | 13.53                           | 16.68  |
| 10th Quantile | 15.86   | 25.41  | 20.38   | 21.55  | 31.00                                    | 23.23                   | 24.76                             | 13.06                   | 13.38                              | 11.57                           | 15.53  |
| Total         | 100.00  | 100.00 | 100.00  | 100.00 | 100.00                                   | 100.00                  | 100.00                            | 100.00                  | 100.00                             | 100.00                          | 100.00 |