

Table 41-1 (2019)Individual Income Tax Average Amount of Various Deductions County Declaration Statistical Date:2022.01.09  
Table

| County            | Taxpayer Unit | Deduction |           |                      |        |                      |        |                                 |        |                                              |        |
|-------------------|---------------|-----------|-----------|----------------------|--------|----------------------|--------|---------------------------------|--------|----------------------------------------------|--------|
|                   |               | Total     | Exemption | Standard Deduction   |        | Itemized Deduction   |        | Loss from Property Transactions |        | Special Deduction for Savings and Investment |        |
|                   |               |           |           | Number of Households | Amount | Number of Households | Amount | Number of Households            | Amount | Number of Households                         | Amount |
| Taipei City       | 876365        | 550       | 233       | 744761               | 174    | 131604               | 395    | 29                              | 311    | 608371                                       | 65     |
| Kaohsiung City    | 729208        | 512       | 231       | 669996               | 173    | 59212                | 312    | 4                               | 744    | 419413                                       | 49     |
| Taichung City     | 763407        | 526       | 237       | 697442               | 176    | 65965                | 337    | 5                               | 308    | 446362                                       | 47     |
| Keelung City      | 107391        | 476       | 216       | 100771               | 168    | 6620                 | 291    | 1                               | 47     | 55463                                        | 43     |
| Tainan City       | 471762        | 519       | 237       | 435882               | 173    | 35880                | 312    | 1                               | 3      | 274999                                       | 45     |
| Chiayi City       | 66925         | 527       | 237       | 61416                | 172    | 5509                 | 315    | 1                               | 219    | 40552                                        | 54     |
| Hsinchu City      | 133260        | 579       | 264       | 113312               | 177    | 19948                | 352    | 0                               | 0      | 85516                                        | 55     |
| New Taipei City   | 1178505       | 504       | 227       | 1056356              | 171    | 122149               | 316    | 15                              | 744    | 693319                                       | 46     |
| Yilan County      | 113860        | 503       | 227       | 106402               | 171    | 7458                 | 302    | 1                               | 18     | 59589                                        | 44     |
| Taoyuan City      | 637701        | 530       | 244       | 582097               | 178    | 55604                | 309    | 6                               | 181    | 345966                                       | 44     |
| Hsinchu County    | 162724        | 572       | 266       | 141137               | 179    | 21587                | 335    | 3                               | 169    | 93157                                        | 45     |
| Miaoli County     | 146575        | 513       | 236       | 138187               | 173    | 8388                 | 294    | 0                               | 0      | 74412                                        | 41     |
| Nantou County     | 105342        | 503       | 228       | 99260                | 171    | 6082                 | 302    | 0                               | 0      | 55801                                        | 45     |
| Changhua County   | 308187        | 512       | 234       | 290031               | 175    | 18156                | 314    | 3                               | 267    | 173049                                       | 42     |
| Yunlin County     | 137783        | 525       | 241       | 129521               | 172    | 8262                 | 296    | 1                               | 130    | 75414                                        | 43     |
| Chiayi County     | 96480         | 511       | 235       | 91243                | 170    | 5237                 | 284    | 1                               | 24     | 51139                                        | 41     |
| Pingtung County   | 163749        | 501       | 231       | 154870               | 169    | 8879                 | 279    | 0                               | 0      | 80763                                        | 45     |
| Hualien County    | 75492         | 499       | 223       | 70386                | 169    | 5106                 | 300    | 2                               | 331    | 34663                                        | 51     |
| Taitung County    | 41227         | 497       | 226       | 39020                | 169    | 2207                 | 287    | 0                               | 0      | 18156                                        | 49     |
| Penghu County     | 26014         | 511       | 234       | 24496                | 167    | 1518                 | 288    | 0                               | 0      | 14425                                        | 47     |
| Kinmen County     | 41512         | 527       | 237       | 38955                | 177    | 2557                 | 315    | 3                               | 492    | 25252                                        | 53     |
| Lienchiang County | 4356          | 519       | 237       | 4067                 | 173    | 289                  | 284    | 0                               | 0      | 2342                                         | 49     |
| Total             | 6387825       | 522       | 235       | 5789608              | 174    | 598217               | 334    | 76                              | 390    | 3728123                                      | 49     |

Table 41-1 (2019) Individual Income Tax Average Amount of Various Deductions County Declaration Statistical Table

Unit:Amount (Thousands of New Taiwan dollars)  
Date:2022.01.09

| County            | Deduction                                         |        |                                           |        |                                           |        |                                      |        |                                 |        | Expenses of Salary and Wages |        |
|-------------------|---------------------------------------------------|--------|-------------------------------------------|--------|-------------------------------------------|--------|--------------------------------------|--------|---------------------------------|--------|------------------------------|--------|
|                   | Special Deduction for the Disabled or Handicapped |        | Special Deduction for Educational Tuition |        | Special Deduction for Pre-school Children |        | Special Deduction for Long-Term Care |        | Basic Living Expense Difference |        |                              |        |
|                   | Number of Households                              | Amount | Number of Households                      | Amount | Number of Households                      | Amount | Number of Households                 | Amount | Number of Households            | Amount | Number of Households         | Amount |
| Taipei City       | 91579                                             | 219    | 72054                                     | 30     | 85780                                     | 153    | 50945                                | 129    | 177876                          | 79     | 725977                       | 253    |
| Kaohsiung City    | 73606                                             | 216    | 64770                                     | 30     | 66546                                     | 152    | 33629                                | 128    | 210445                          | 83     | 637830                       | 244    |
| Taichung City     | 74441                                             | 217    | 74108                                     | 31     | 78672                                     | 154    | 37914                                | 129    | 216161                          | 87     | 663907                       | 249    |
| Keelung City      | 10736                                             | 215    | 9659                                      | 30     | 7360                                      | 149    | 4569                                 | 126    | 29811                           | 81     | 96393                        | 245    |
| Tainan City       | 47398                                             | 216    | 42182                                     | 31     | 44630                                     | 152    | 22764                                | 128    | 145651                          | 87     | 413139                       | 247    |
| Chiayi City       | 7689                                              | 219    | 7103                                      | 31     | 5371                                      | 154    | 3804                                 | 129    | 19181                           | 88     | 56314                        | 241    |
| Hsinchu City      | 13982                                             | 219    | 13553                                     | 32     | 14518                                     | 153    | 6661                                 | 129    | 39199                           | 93     | 118148                       | 260    |
| New Taipei City   | 110814                                            | 216    | 102010                                    | 30     | 96774                                     | 150    | 53580                                | 127    | 320451                          | 81     | 1046505                      | 249    |
| Yilan County      | 13519                                             | 218    | 10431                                     | 31     | 9391                                      | 153    | 5873                                 | 128    | 32763                           | 86     | 101349                       | 244    |
| Taoyuan City      | 59254                                             | 215    | 61832                                     | 31     | 73858                                     | 153    | 28564                                | 127    | 194820                          | 89     | 578783                       | 259    |
| Hsinchu County    | 16992                                             | 219    | 16924                                     | 32     | 18005                                     | 154    | 7855                                 | 129    | 52728                           | 95     | 149275                       | 265    |
| Miaoli County     | 16360                                             | 216    | 13551                                     | 31     | 13888                                     | 153    | 7311                                 | 127    | 45318                           | 90     | 133066                       | 253    |
| Nantou County     | 11619                                             | 216    | 9595                                      | 31     | 8254                                      | 154    | 6168                                 | 129    | 31472                           | 88     | 91046                        | 238    |
| Changhua County   | 29354                                             | 216    | 29265                                     | 32     | 29001                                     | 155    | 13706                                | 127    | 94202                           | 91     | 270256                       | 247    |
| Yunlin County     | 16721                                             | 218    | 13455                                     | 32     | 12521                                     | 156    | 7430                                 | 128    | 45083                           | 93     | 119505                       | 240    |
| Chiayi County     | 11555                                             | 219    | 9210                                      | 32     | 7406                                      | 155    | 5036                                 | 129    | 31615                           | 92     | 84580                        | 239    |
| Pingtung County   | 16834                                             | 215    | 13736                                     | 30     | 13719                                     | 155    | 8412                                 | 128    | 54253                           | 87     | 144854                       | 237    |
| Hualien County    | 9445                                              | 218    | 6233                                      | 28     | 6429                                      | 156    | 4441                                 | 129    | 21466                           | 85     | 66533                        | 238    |
| Taitung County    | 4742                                              | 218    | 3460                                      | 28     | 3668                                      | 158    | 2037                                 | 128    | 12666                           | 88     | 36728                        | 236    |
| Penghu County     | 2758                                              | 216    | 1974                                      | 30     | 2494                                      | 157    | 1397                                 | 129    | 8314                            | 93     | 23588                        | 243    |
| Kinmen County     | 4283                                              | 217    | 4380                                      | 31     | 3885                                      | 156    | 1970                                 | 127    | 11404                           | 94     | 37956                        | 253    |
| Lienchiang County | 405                                               | 218    | 403                                       | 29     | 439                                       | 157    | 225                                  | 125    | 1300                            | 96     | 4143                         | 256    |
| Total             | 644086                                            | 217    | 579888                                    | 31     | 602609                                    | 153    | 314291                               | 128    | 1796179                         | 86     | 5599875                      | 249    |