

Unit:%
Date:2022.04.26

Table 42-2 (2019)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									
		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
NET= 0	3177138	178.50	79.68	95.71	59.54	4.29	4.66	0.00	0.00	50.03	7.66
0 - 54	2135145	69.20	31.69	92.35	22.54	7.65	3.05	0.00	0.00	57.38	3.68
54 - 121	634582	43.86	20.16	81.67	10.94	18.33	3.91	0.00	0.00	80.13	3.17
121 - 242	290092	31.32	14.35	68.29	6.02	31.71	4.69	0.01	0.00	89.81	2.76
242 - 453	106672	21.53	9.37	47.50	2.58	52.50	5.55	0.01	0.00	94.86	2.24
453 - 500	9000	16.82	6.78	33.01	1.30	66.99	5.71	0.00	0.00	96.96	1.84
500 - 1000	28705	13.88	5.08	22.78	0.68	77.22	5.79	0.05	0.00	97.49	1.51
More than 1000	6491	8.00	1.81	7.72	0.09	92.28	5.13	0.03	0.00	99.04	0.70
Total	6387825	70.14	31.58	90.64	21.15	9.36	4.20	0.00	0.00	58.36	3.86

Unit: %

Table 42-2 (2019)Individual Income Tax Various Deductions Account for The Gross Income Tax Brackets DeclarationDate:2022.04.26

Statistical Table

Tax Brackets:Ten Thousands of New Taiwan dollars	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
NET= 0	11.29	8.67	8.48	0.92	11.33	6.28	5.02	2.28	28.12	8.82	82.24	68.16
0 - 54	7.01	2.27	6.78	0.31	7.04	1.58	4.13	0.80	27.52	3.28	92.75	34.52
54 - 121	10.94	1.66	12.76	0.28	11.48	1.19	8.03	0.72	29.79	1.83	93.52	18.73
121 - 242	13.72	1.25	18.48	0.24	6.68	0.41	5.43	0.29	31.88	1.30	93.67	12.21
242 - 453	17.31	0.96	20.13	0.16	0.00	0.00	0.00	0.00	26.14	0.67	93.61	7.23
453 - 500	18.64	0.75	21.40	0.12	0.00	0.00	0.00	0.00	18.20	0.32	93.41	5.08
500 - 1000	18.45	0.56	21.80	0.09	0.00	0.00	0.00	0.00	13.34	0.17	93.77	3.85
More than 1000	18.49	0.21	24.06	0.04	0.00	0.00	0.00	0.00	4.05	0.02	95.69	1.40
Total	10.08	2.94	9.08	0.38	9.43	1.94	4.92	0.85	28.12	3.25	87.66	29.37