Unit:%

Table 52-2 (2019) Individual Income Tax Single Distribution of Number and Amount of Taxes Paid and Tax of Duty to be Repaid or Refund Tax Brackets Declaration Statistical Table Date: 2022.01.09

| Tax Brackets: Ten Thousands of New Taiwan dollars | Taxpayer<br>Unit | Tax Payable | Investment Tax<br>Credit    |        | The Payable Balance<br>between Basic Tax and<br>Regular Income Tax<br>after Overseas Income<br>Tax is Credited |        | Repurchase Tax<br>Credit    |        | Withholding Tax             |                | Mainland<br>Imputation Tax<br>Credit |        | Taxes Paid<br>Voluntarily   |        | Assessment Tax<br>of Duty to be<br>Repaid |        | Assessment of<br>Refunds    |              | Assessme<br>nt of No<br>Refund<br>and No<br>Repaid | Income from Mainland        |                |
|---|------------------|-------------|-----------------------------|--------|--|--------|-----------------------------|--------|-----------------------------|----------------|--------------------------------------|--------|-----------------------------|--------|---|--------|-----------------------------|--------------|--|-----------------------------|----------------|
|   |                  |             | Number of<br>Household<br>s | Amount | Number of<br>Households  |        | Number of<br>Household<br>s | Amount | Number of<br>Household<br>s |                | Number of<br>Household<br>s          |        | Number of<br>Household<br>s |        | Number of<br>Household<br>s               |        | Number of<br>Household<br>s | Amount       | Number of<br>Households                            | Number of<br>Household<br>s | Amount         |
| NET= 0  | 49. 74           | 0.00        | 0.00                        | 0.00   | 17.89  | 14.84  | 0.54                        | 0.16   | 27. 98                      | 7.46           | 0.00                                 | 0.00   | 0.29                        | 6.04   | 0.06                                      | 1.09   | 60.46                       | 32. 36       | 42.72  | 7.62                        | 1. 17          |
| 0 - 54  | 33. 43           | 8.89        | 66.67                       | 4. 55  | 12.00  | 11.38  | 27. 07                      | 2.66   | 40.09                       | 18. 59         | 13.50                                | 0.35   | <b>59.</b> 12               | 6. 14  | 42. 45                                    | 10.33  | 30.04                       | 39.69        | <b>35.</b> 99                                      | 15 <b>.</b> 28              | 4.05           |
| 54 - 121  | 9. 93            | 13. 77      | 0.00                        | 0.00   | 15 <b>.</b> 22   | 11.30  | <b>26.</b> 19               | 4. 12  | 18.46                       | 18.67          | 24. 25                               | 2.00   | 20.43                       | 7.54   | 22. 49                                    | 11.66  | 7. 53                       | 16. 37       | 11.37  | 21.63                       | 8. 97          |
| 121 - 242   | 4.54             | 19. 21      | 33. 33                      | 95. 45 | 19. 20   | 12. 16 | 24. 19                      | 9.52   | 8.80                        | 19.60          | 28. 21                               | 8. 08  | 12.66                       | 12.89  | 19.46                                     | 20.93  | 1.59                        | <b>6.</b> 10 | <b>6.</b> 50                                       | 25 <b>.</b> 55              | 18.68          |
| 242 - 453   | 1.67             | 20.76       | 0.00                        | 0.00   | 18.77  | 18. 33 | 13.89                       | 16. 43 | 3. 28                       | 15 <b>.</b> 75 | 17.65                                | 13. 48 | 5. 26                       | 18.80  | 10.31                                     | 21. 12 | 0. 28                       | 2. 42        | 2.46   | 15 <b>.</b> 96              | 19.75          |
| 453 - 500   | 0.14             | 3. 29       | 0.00                        | 0.00   | 2.40   | 1.43   | 1.44                        | 3.11   | 0.28                        | 2.06           | 1.85                                 | 2. 64  | 0.46                        | 3. 57  | 1.02                                      | 3.08   | 0.02                        | 0. 22        | 0.20   | 1.62                        | 2. 75          |
| 500 - 1000  | 0.45             | 17. 54      | 0.00                        | 0.00   | 9. 77  | 15. 50 | 5. 39                       | 25. 42 | 0.89                        | 9. 57          | 8.01                                 | 19. 36 | 1.46                        | 20. 36 | 3 <b>.</b> 42                             | 14.89  | 0.06                        | 1.43         | 0.62   | 6 <b>.</b> 96               | 15 <b>.</b> 93 |
| More than 1000                                    | 0.10             | 16. 54      | 0.00                        | 0.00   | 4.75   | 15. 05 | 1.29                        | 38. 59 | 0.21                        | 8. 28          | <b>6.</b> 53                         | 54.09  | 0.32                        | 24. 66 | 0.81                                      | 16. 90 | 0.02                        | 1.42         | 0.13   | 5. 39                       | 28.71          |
| Total   | 100.00           | 100.00      | 100.00                      | 100.00 | 100.00   | 100.00 | 100.00                      | 100.00 | 100.00                      | 100.00         | 100.00                               | 100.00 | 100.00                      | 100.00 | 100.00                                    | 100.00 | 100.00                      | 100.00       | 100.00   | 100.00                      | 100.00         |