

Unit: Amount (Thousands of New Taiwan dollars)

Table 38 (2020) Individual Income Tax Payable and Tax Rate by Family Status of Taxpayer Declaration Statistical Table Date: 2023.02.20

| Family Status | Taxpayer Unit | | The Gross Income | | Deduction | | The Net Income | | Tax Payable | | Average Tax Rate | Effective Tax Rate |
|------------------------------------|----------------------|------------|------------------|------------|------------|------------|----------------|------------|-------------|------------|------------------|--------------------|
| | Number of Households | Percentage | Amount | Percentage | Amount | Percentage | Amount | Percentage | Amount | Percentage | | |
| Single and No Dependents | 2303626 | 35.61 | 796961909 | 16.50 | 532447544 | 15.85 | 404229412 | 18.59 | 35123585 | 14.02 | 8.69 | 4.41 |
| Single and Dependents 1-2 | 1136536 | 17.57 | 689839492 | 14.29 | 532348770 | 15.85 | 256938866 | 11.81 | 25119876 | 10.03 | 9.78 | 3.64 |
| Single and Dependents more than 2 | 93882 | 1.45 | 97643714 | 2.02 | 76751214 | 2.28 | 34438809 | 1.58 | 4592586 | 1.83 | 13.34 | 4.70 |
| Married and No Dependents | 818594 | 12.66 | 609628142 | 12.62 | 412742830 | 12.29 | 312218600 | 14.36 | 41692442 | 16.64 | 13.35 | 6.84 |
| Married and Dependents 1-2 | 1346871 | 20.82 | 1354891147 | 28.06 | 967517691 | 28.80 | 609796904 | 28.04 | 72513088 | 28.95 | 11.89 | 5.35 |
| Married and Dependents more than 2 | 768780 | 11.89 | 1279948864 | 26.51 | 837692648 | 24.94 | 557138492 | 25.62 | 71474059 | 28.53 | 12.83 | 5.58 |
| Total | 6468289 | 100.00 | 4828913267 | 100.00 | 3359500697 | 100.00 | 2174761083 | 100.00 | 250515637 | 100.00 | 11.52 | 5.19 |