

Unit:%

Table 42-1 (2020) Individual Income Tax Various Deductions Account for The Gross Income County Declaration Date:2023.02.20  
Statistical 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	873109	50.83	21.61	85.76	13.93	14.24	5.20	0.00	0.00	65.59	3.67
Kaohsiung City	738896	75.37	33.79	92.55	23.52	7.45	3.41	0.00	0.00	53.50	3.53
Taichung City	772563	75.25	33.63	91.75	23.11	8.25	3.96	0.00	0.00	54.21	3.33
Keelung City	108555	78.35	35.17	94.30	26.05	5.70	2.70	0.00	0.00	48.32	3.23
Tainan City	479628	75.56	34.16	92.64	23.26	7.36	3.34	0.00	0.00	54.29	3.27
Chiayi City	68158	74.49	33.08	92.89	22.72	7.11	3.34	0.00	0.00	56.21	3.98
Hsinchu City	135998	51.38	23.20	85.61	13.43	14.39	4.51	0.00	0.00	60.89	2.70
New Taipei City	1201792	69.30	30.96	90.29	21.21	9.71	4.27	0.00	0.00	54.92	3.26
Yilan County	113550	84.93	38.00	93.50	26.87	6.50	3.28	0.00	0.00	49.30	3.36
Taoyuan City	654699	73.94	33.58	92.07	22.76	7.93	3.42	0.00	0.00	50.42	2.89
Hsinchu County	168108	56.92	26.16	87.25	15.46	12.75	4.24	0.00	0.00	53.92	2.20
Miaoli County	145922	81.35	36.97	94.63	25.85	5.37	2.56	0.00	0.00	47.29	2.78
Nantou County	105001	88.59	39.69	94.61	28.44	5.39	2.89	0.00	0.00	48.70	3.56
Changhua County	307979	87.61	39.58	94.32	28.09	5.68	3.04	0.00	0.00	52.02	3.36
Yunlin County	138512	85.68	38.86	94.37	26.48	5.63	2.69	0.00	0.00	50.57	3.21
Chiayi County	97700	87.41	39.69	95.26	27.79	4.74	2.33	0.00	0.00	48.79	3.13
Pingtung County	165466	87.97	39.94	94.94	28.15	5.06	2.44	0.00	0.00	45.23	3.33
Hualien County	76687	85.55	37.87	93.39	27.06	6.61	3.41	0.00	0.00	42.75	3.45
Taitung County	41504	86.65	38.83	95.01	27.93	4.99	2.50	0.00	0.00	40.92	3.27
Penghu County	26845	74.72	33.81	94.67	23.10	5.33	2.19	0.00	0.00	51.94	3.31
Kinmen County	42938	73.05	32.52	94.38	23.10	5.62	2.51	0.00	0.00	57.43	3.94
Lienchiang County	4679	65.95	29.75	93.33	20.51	6.67	2.55	0.00	0.00	49.82	2.85
Total	6468289	69.57	31.05	91.20	21.10	8.80	3.93	0.00	0.00	54.44	3.30

Table 42-1 (2020) Individual Income Tax Various Deductions Account for The Gross Income County Declaration  
Statistical Table

Unit:%  
Date:2023.02.20

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	10.24	2.09	7.83	0.22	8.98	1.27	5.84	0.71	24.82	2.13	82.74	19.47
Kaohsiung City	9.89	3.16	8.50	0.38	8.71	1.94	4.90	0.93	33.00	4.70	87.39	31.48
Taichung City	9.57	2.97	9.35	0.41	9.79	2.15	5.18	0.96	32.85	4.73	86.96	31.06
Keelung City	9.67	3.42	8.44	0.41	6.74	1.65	4.27	0.89	31.52	4.82	89.63	36.02
Tainan City	9.80	3.09	8.55	0.38	8.98	1.99	4.93	0.93	35.05	5.14	87.50	31.52
Chiayi City	11.20	3.50	10.12	0.45	7.67	1.67	5.82	1.08	32.38	4.68	84.31	28.79
Hsinchu City	10.42	2.02	10.04	0.28	10.06	1.35	5.01	0.57	34.94	3.32	88.90	20.46
New Taipei City	9.18	2.73	8.28	0.34	7.91	1.62	4.64	0.82	31.36	4.08	88.67	30.37
Yilan County	11.55	4.25	8.85	0.46	8.01	2.06	5.43	1.17	32.94	5.50	89.22	36.79
Taoyuan City	9.00	2.71	9.31	0.40	10.98	2.35	4.52	0.81	35.11	5.01	90.61	32.70
Hsinchu County	10.27	2.24	10.10	0.31	10.53	1.60	4.96	0.64	37.48	4.07	91.72	24.14
Miaoli County	10.88	3.74	9.01	0.44	9.02	2.18	5.01	1.01	35.35	5.83	90.78	36.37
Nantou County	10.76	4.09	8.64	0.46	7.64	2.09	6.10	1.40	33.41	5.95	86.56	36.39
Changhua County	9.35	3.45	9.20	0.50	9.12	2.42	4.53	0.99	34.67	6.18	87.71	37.12
Yunlin County	11.79	4.20	9.49	0.49	8.77	2.23	5.45	1.15	36.67	6.37	86.96	34.06
Chiayi County	11.52	4.34	9.07	0.50	7.35	1.97	5.28	1.17	35.96	6.50	87.65	35.94
Pingtung County	10.03	3.82	8.03	0.42	8.13	2.21	5.39	1.23	36.27	6.43	88.36	36.79
Hualien County	12.14	4.55	7.88	0.38	8.34	2.22	6.02	1.34	31.29	5.26	88.42	36.10
Taitung County	11.12	4.23	7.93	0.39	8.66	2.37	5.39	1.21	33.40	5.91	88.92	36.82
Penghu County	10.27	3.26	7.23	0.32	9.47	2.16	5.66	1.07	35.49	5.52	90.80	32.11
Kinmen County	9.96	3.02	10.01	0.43	9.05	1.96	4.94	0.88	31.29	4.68	91.28	32.10
Lienchiang County	9.06	2.51	8.34	0.31	9.15	1.83	5.11	0.83	34.32	4.79	94.96	31.44
Total	9.84	2.86	8.71	0.36	8.97	1.82	5.04	0.87	32.39	4.29	87.63	29.17