

Table 42-2 (2020) Individual Income Tax Various Deductions Account for The Gross Income Tax Brackets Declaration Statistical Table

Unit:%  
Date:2023.02.20

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	3167200	179.12	79.13	95.89	59.51	4.11	4.48	0.00	0.00	46.25	6.72
0 - 54	2202290	69.00	31.24	93.10	22.77	6.90	2.76	0.00	0.00	52.85	3.11
54 - 121	648621	43.60	19.90	83.10	11.11	16.90	3.58	0.00	0.00	75.97	2.71
121 - 242	296354	31.15	14.25	70.05	6.14	29.95	4.35	0.00	0.00	86.35	2.33
242 - 453	108928	21.39	9.40	49.57	2.69	50.43	5.24	0.01	0.00	92.33	1.87
453 - 500	9153	16.63	6.86	34.67	1.37	65.33	5.45	0.02	0.00	94.87	1.53
500 - 1000	28955	13.72	5.12	24.20	0.73	75.80	5.67	0.04	0.01	95.91	1.26
More than 1000	6788	7.78	1.80	9.25	0.10	90.75	5.02	0.04	0.00	98.16	0.58
Total	6468289	69.57	31.05	91.20	21.10	8.80	3.93	0.00	0.00	54.44	3.30

Unit:%

Table 42-2 (2020) Individual Income Tax Various Deductions Account for The Gross Income Tax Brackets Declaration Date:2023.02.20  
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	10.96	8.42	8.28	0.89	10.93	6.02	5.18	2.37	32.47	11.58	81.62	67.29
0 - 54	6.88	2.25	6.33	0.29	6.59	1.48	4.20	0.82	30.45	4.27	93.09	34.84
54 - 121	10.78	1.64	12.24	0.26	10.77	1.11	8.21	0.75	35.83	2.54	93.83	18.83
121 - 242	13.79	1.26	17.62	0.23	6.39	0.39	5.53	0.30	39.68	1.90	94.12	12.31
242 - 453	17.34	0.97	19.08	0.15	0.00	0.00	0.00	0.00	34.52	1.06	94.28	7.37
453 - 500	18.54	0.76	20.93	0.12	0.00	0.00	0.00	0.00	27.00	0.54	95.03	5.26
500 - 1000	18.52	0.56	20.69	0.09	0.00	0.00	0.00	0.00	19.89	0.29	94.39	3.90
More than 1000	19.39	0.22	23.34	0.04	0.00	0.00	0.00	0.00	6.70	0.04	96.08	1.38
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