Unit:%

Table 61-2 (2020)Individual Income Tax Single Distribution of Tax Payable and Tax of Duty to be Repaid or Refund of Declaration and Assessment Tax Brackets Declaration Statistical Table

Date:2023.03.14

Tax Brackets:Ten Thousands of New Taiwan dollars	Taxpayer Unit	Tax Payable			The Payable Balance between Basic Tax and Regular Income Tax after Overseas Income Tax is Credited			Refund				Tax of Duty to be Repaid				No Refund and No Repaid	
		Declaration	Assessment	Difference	Declaration	Assessment	Difference	Cases of Declaration	Amount of Declaration	Cases of Assessment	Amount of Assessment	Cases of Declaration	Amount of Declaration	Cases of Assessment	Amount of Assessment	Cases of Declaration	Cases of Assessment
NET= 0	48.97	0.07	0.00	-2.38	19.10	19.23	19.48	60.91	31.45	61.15	31.84	0.31	5.59	0.11	3.12	97.75	40.23
0 - 54	34.05	8.79	8.88	11.88	15.78	13.17	7.99	29.85	39.76	29.56	39.53	59.91	6.50	42.37	10.29	2.12	38.02
54 - 121	10.03	13.65	13.67	14.27	11.95	12.31	13.02	7.47	16.82	7.39	16.40	20.17	7.79	22.61	13.06	0.10	11.67
121 - 242	4.58	19.10	19.11	19.39	13.15	13.80	15.09	1.52	6.43	1.54	6.30	12.34	12.93	19.45	20.43	0.03	6.60
242 - 453	1.68	20.63	20.56	18.09	13.30	14.53	16.96	0.21	2.70	0.26	2.67	5.11	18.98	10.17	20.55	0.01	2.52
453 - 500	0.14	3.24	3.23	2.73	4.74	3.95	2.39	0.01	0.22	0.02	0.27	0.44	3.36	1.02	3.16	0.00	0.20
500 - 1000	0.45	17.33	17.23	13.86	9.55	9.95	10.72	0.03	1.48	0.06	1.56	1.40	19.80	3.39	14.25	0.00	0.62
More than 1000	0.10	17.18	17.32	22.15	12.42	13.08	14.37	0.01	1.14	0.02	1.42	0.32	25.05	0.88	15.15	0.00	0.13
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