

| Tax Brackets:<br>Ten Thousands<br>of New Taiwan<br>dollars | Taxpayer Unit | Total    |            | Withholding and Non-withholding Income |            |          |           |          |          |          |            |
|------------------------------------------------------------|---------------|----------|------------|----------------------------------------|------------|----------|-----------|----------|----------|----------|------------|
|                                                            |               |          |            | Total                                  |            | Media    |           | Manually |          | E-Filing |            |
|                                                            |               | Cases    | Amount     | Cases                                  | Amount     | Cases    | Amount    | Cases    | Amount   | Cases    | Amount     |
| NET= 0                                                     | 3046319       | 26741454 | 1511649285 | 26005681                               | 1458838931 | 12910810 | 154128207 | 68536    | 7396167  | 13026335 | 1297314557 |
| 0 - 54                                                     | 2239983       | 24272423 | 1983436179 | 23775242                               | 1926055482 | 12072603 | 225258180 | 54761    | 5806208  | 11647878 | 1694991094 |
| 54 - 121                                                   | 666129        | 11935012 | 1137368707 | 11707603                               | 1095769472 | 6308195  | 181589878 | 30050    | 3755207  | 5369358  | 910424388  |
| 121 - 242                                                  | 315321        | 7419368  | 876354936  | 7281014                                | 841479164  | 3980193  | 168222568 | 21625    | 4056720  | 3279196  | 669199876  |
| 242 - 453                                                  | 125601        | 3457494  | 578505993  | 3390084                                | 556706190  | 1834478  | 107360217 | 12927    | 3573365  | 1542679  | 445772608  |
| 453 - 500                                                  | 11016         | 326477   | 70244463   | 320144                                 | 67668278   | 171617   | 12598149  | 1515     | 527109   | 147012   | 54543020   |
| 500 - 1000                                                 | 35653         | 1127265  | 311943701  | 1104201                                | 299681748  | 573791   | 56636306  | 6507     | 3589611  | 523903   | 239455830  |
| More than<br>1000                                          | 8667          | 276346   | 243529623  | 269241                                 | 228023599  | 137788   | 58472061  | 2148     | 6393208  | 129305   | 163158330  |
| Total                                                      | 6448689       | 75555839 | 6713032885 | 73853210                               | 6474222864 | 37989475 | 964265567 | 198069   | 35097594 | 35665666 | 5474859704 |

Table 23-2 (2021)Individual Income Tax Number and Amount of Classification of Various Incomes Tax Brackets  
Declaration Statistical Table

| Tax Brackets:<br>Ten Thousands<br>of New Taiwan<br>dollars | Non-Withholding Income |           |                                            |         |                                                              |           | Big-scale |           | Small-scale |          |
|------------------------------------------------------------|------------------------|-----------|--------------------------------------------|---------|--------------------------------------------------------------|-----------|-----------|-----------|-------------|----------|
|                                                            | Total                  |           | Income of Capital Increase<br>Tax-Deferred |         | Non-Withholding Income<br>(Excluding Income of Tax-Deferred) |           |           |           |             |          |
|                                                            | Cases                  | Amount    | Cases                                      | Amount  | Cases                                                        | Amount    | Cases     | Amount    | Cases       | Amount   |
| NET= 0                                                     | 400895                 | 17565115  | 16637                                      | 821801  | 384258                                                       | 16743314  | 173882    | 27866162  | 160996      | 7379077  |
| 0 - 54                                                     | 337239                 | 24092362  | 13129                                      | 611314  | 324110                                                       | 23481048  | 84035     | 29625205  | 75907       | 3663129  |
| 54 - 121                                                   | 168865                 | 19151514  | 6831                                       | 194002  | 162034                                                       | 18957513  | 33132     | 21119028  | 25412       | 1328692  |
| 121 - 242                                                  | 108484                 | 17518401  | 4963                                       | 310269  | 103521                                                       | 17208132  | 17345     | 16666522  | 12525       | 690848   |
| 242 - 453                                                  | 56035                  | 12864880  | 3282                                       | 600634  | 52753                                                        | 12264246  | 6423      | 8640721   | 4952        | 294202   |
| 453 - 500                                                  | 5413                   | 1768201   | 378                                        | 128000  | 5035                                                         | 1640201   | 515       | 773184    | 405         | 34800    |
| 500 - 1000                                                 | 20620                  | 9605645   | 1922                                       | 1298650 | 18698                                                        | 8306995   | 1338      | 2580817   | 1106        | 75491    |
| More than<br>1000                                          | 6674                   | 14148003  | 1023                                       | 3250830 | 5651                                                         | 10897173  | 213       | 1188937   | 218         | 169084   |
| Total                                                      | 1104225                | 116714122 | 48165                                      | 7215500 | 1056060                                                      | 109498622 | 316883    | 108460576 | 281521      | 13635324 |