

Unit: Amount (Thousands of New Taiwan dollars)
Version : 01092024

Table 39 (2021) Individual Income Tax Payable and Tax Rate by Age Group of Taxpayer Declaration Statistical Table

Age Group	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		
Under 20 Years Old	58	0.00	13584	0.00	23242	0.00	4203	0.00	428	0.00	10.18	3.15
20-30 Years Old	1205313	18.69	472417314	9.27	376027905	11.03	179478920	7.54	13068415	4.52	7.28	2.77
30-40 Years Old	1651391	25.61	1186628037	23.28	874839309	25.67	484555431	20.35	46624669	16.12	9.62	3.93
40-50 Years Old	1588986	24.64	1591512809	31.22	1065311404	31.26	727036221	30.54	88444139	30.58	12.17	5.56
50-60 Years Old	1205591	18.70	1200898858	23.56	697562971	20.47	634850921	26.66	86374814	29.87	13.61	7.19
More than 60 Years Old	797350	12.36	645668761	12.67	394200608	11.57	354956787	14.91	54697968	18.91	15.41	8.47
Total	6448689	100.00	5097139363	100.00	3407965439	100.00	2380882482	100.00	289210433	100.00	12.15	5.67