

| 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                                           | 3046319       | 519       | 226       | 2900991              | 175    | 145328               | 306    | 9                               | 379    | 1341247                                      | 35     |
| 0 - 54                                           | 2239983       | 450       | 200       | 2074976              | 159    | 165007               | 257    | 9                               | 309    | 1108964                                      | 32     |
| 54 - 121                                         | 666129        | 618       | 277       | 550499               | 189    | 115630               | 300    | 12                              | 299    | 479238                                       | 41     |
| 121 - 242                                        | 315321        | 749       | 336       | 217047               | 209    | 98274                | 347    | 19                              | 509    | 261208                                       | 51     |
| 242 - 453                                        | 125601        | 872       | 381       | 59717                | 219    | 65884                | 415    | 16                              | 1296   | 112581                                       | 61     |
| 453 - 500                                        | 11016         | 961       | 399       | 3517                 | 226    | 7499                 | 472    | 0                               | 0      | 10243                                        | 67     |
| 500 - 1000                                       | 35653         | 1056      | 406       | 7754                 | 229    | 27899                | 557    | 8                               | 564    | 33647                                        | 75     |
| More than 1000                                   | 8667          | 1597      | 388       | 733                  | 221    | 7934                 | 1127   | 3                               | 1054   | 8390                                         | 92     |
| Total                                            | 6448689       | 528       | 232       | 5815234              | 172    | 633455               | 333    | 76                              | 630    | 3355518                                      | 38     |

| Tax<br>Brackets:Ten<br>Thousands of<br>New Taiwan<br>dollars | Deduction                                            |        |                                              |        |                                              |        |                                         |        |                                    |        | Expenses of Salary<br>and Wages |        |
|--------------------------------------------------------------|------------------------------------------------------|--------|----------------------------------------------|--------|----------------------------------------------|--------|-----------------------------------------|--------|------------------------------------|--------|---------------------------------|--------|
|                                                              | Special Deduction for the<br>Disabled or Handicapped |        | Special Deduction for<br>Educational Tuition |        | Special Deduction for<br>Pre-school Children |        | Special Deduction for<br>Long-Term Care |        | Basic Living Expense<br>Difference |        |                                 |        |
|                                                              | Number of<br>Households                              | Amount | Number of<br>Households                      | Amount | Number of<br>Households                      | Amount | Number of<br>Households                 | Amount | Number of<br>Households            | Amount | Number of<br>Households         | Amount |
| NET= 0                                                       | 335110                                               | 216    | 255011                                       | 30     | 320372                                       | 154    | 164212                                  | 129    | 1119438                            | 128    | 2467372                         | 233    |
| 0 - 54                                                       | 153056                                               | 213    | 135808                                       | 30     | 137650                                       | 146    | 94666                                   | 127    | 737175                             | 114    | 2080380                         | 243    |
| 54 - 121                                                     | 70824                                                | 217    | 77042                                        | 31     | 65660                                        | 147    | 54390                                   | 130    | 275800                             | 125    | 623236                          | 284    |
| 121 - 242                                                    | 43463                                                | 221    | 51255                                        | 31     | 18425                                        | 148    | 16369                                   | 132    | 149543                             | 142    | 296749                          | 311    |
| 242 - 453                                                    | 21853                                                | 227    | 22034                                        | 32     | 0                                            | 0      | 0                                       | 0      | 56641                              | 153    | 118823                          | 317    |
| 453 - 500                                                    | 2017                                                 | 232    | 2083                                         | 32     | 0                                            | 0      | 0                                       | 0      | 4211                               | 151    | 10446                           | 315    |
| 500 - 1000                                                   | 6873                                                 | 232    | 7149                                         | 32     | 0                                            | 0      | 0                                       | 0      | 10748                              | 141    | 33850                           | 321    |
| More than<br>1000                                            | 1732                                                 | 231    | 1950                                         | 33     | 0                                            | 0      | 0                                       | 0      | 1102                               | 130    | 8385                            | 301    |
| Total                                                        | 634928                                               | 217    | 552332                                       | 30     | 542107                                       | 151    | 329637                                  | 129    | 2354658                            | 125    | 5639241                         | 249    |