

Unit:%

Table 42-1 (2021)Individual Income Tax Various Deductions Account for The Gross Income County Declaration Version : 01112024

Statistical Table

County	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
Taipei City	857813	48.77	20.55	84.65	13.03	15.35	5.47	0.00	0.00	62.63	2.73
Kaohsiung City	735567	72.92	32.15	91.84	22.15	8.16	3.54	0.00	0.00	51.00	2.71
Taichung City	775577	72.58	31.84	90.42	21.54	9.58	4.34	0.00	0.00	51.57	2.51
Keelung City	107463	76.13	33.63	94.01	24.77	5.99	2.68	0.00	0.00	46.22	2.48
Tainan City	479951	72.43	32.11	91.50	21.53	8.50	3.64	0.00	0.00	51.86	2.46
Chiayi City	68205	73.82	32.35	91.83	21.94	8.17	3.54	0.00	0.00	53.50	3.08
Hsinchu City	137503	46.10	20.43	83.39	11.42	16.61	4.59	0.00	0.00	58.94	1.89
New Taipei City	1201719	66.74	29.37	89.26	19.81	10.74	4.40	0.00	0.00	52.62	2.48
Yilan County	112685	83.15	36.54	92.80	25.68	7.20	3.44	0.00	0.00	47.18	2.60
Taoyuan City	659639	70.81	31.52	91.21	21.17	8.79	3.54	0.00	0.00	48.19	2.19
Hsinchu County	170405	51.17	22.99	85.12	13.13	14.88	4.41	0.00	0.00	52.38	1.53
Miaoli County	145448	76.79	34.19	93.62	23.58	6.38	2.79	0.00	0.00	45.36	2.05
Nantou County	103368	87.59	38.49	93.71	27.39	6.29	3.24	0.00	0.00	46.57	2.73
Changhua County	304356	85.06	37.62	93.50	26.48	6.50	3.31	0.00	0.00	49.75	2.61
Yunlin County	136882	84.82	37.66	93.61	25.47	6.39	2.96	0.00	0.00	48.36	2.55
Chiayi County	96978	86.60	38.42	94.59	26.81	5.41	2.63	0.00	0.00	46.42	2.48
Pingtung County	163378	86.97	38.65	94.35	27.07	5.65	2.67	0.00	0.00	43.18	2.63
Hualien County	75104	84.74	36.92	92.71	26.15	7.29	3.65	0.00	0.00	41.15	2.73
Taitung County	41013	86.80	38.16	94.38	27.29	5.62	2.72	0.00	0.00	39.50	2.58
Penghu County	27253	75.74	33.57	94.09	22.93	5.91	2.40	0.00	0.00	49.63	2.70
Kinmen County	43578	71.87	31.37	93.51	22.15	6.49	2.80	0.00	0.00	55.41	3.25
Lienchiang County	4804	65.57	29.08	92.78	19.89	7.22	2.58	0.02	0.00	47.90	2.25
Total	6448689	66.86	29.34	90.18	19.67	9.82	4.14	0.00	0.00	52.03	2.49

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Table 42-1 (2021)Individual Income Tax Various Deductions Account for The Gross Income County Declaration
Statistical Table

County	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
Taipei City	10.23	1.99	7.72	0.21	8.01	1.07	5.85	0.68	29.38	3.06	82.59	18.50
Kaohsiung City	9.91	3.01	8.30	0.35	8.24	1.74	5.02	0.91	37.17	6.35	87.15	29.96
Taichung City	9.60	2.82	9.11	0.38	9.19	1.90	5.18	0.91	36.71	6.33	86.79	29.48
Keelung City	9.71	3.28	8.17	0.38	6.47	1.51	4.34	0.87	35.28	6.53	89.46	34.44
Tainan City	9.84	2.91	8.37	0.35	8.39	1.74	5.12	0.91	39.09	6.78	87.30	29.66
Chiayi City	11.05	3.37	9.97	0.43	7.34	1.55	5.93	1.07	36.47	6.48	84.10	28.24
Hsinchu City	10.62	1.80	9.97	0.24	8.83	1.03	4.90	0.49	39.69	4.20	89.06	18.03
New Taipei City	9.19	2.59	8.16	0.32	7.52	1.45	4.71	0.79	35.56	5.53	88.47	28.74
Yilan County	11.42	4.04	8.59	0.42	7.90	1.94	5.41	1.12	36.50	7.37	88.93	35.44
Taoyuan City	8.93	2.53	9.22	0.37	10.25	2.04	4.58	0.78	39.33	6.67	90.43	30.78
Hsinchu County	10.39	1.98	9.98	0.27	9.60	1.27	4.86	0.54	42.13	5.05	91.71	21.17
Miaoli County	10.77	3.42	9.00	0.41	8.47	1.87	4.88	0.91	39.45	7.56	90.68	33.75
Nantou County	10.74	3.98	8.40	0.44	7.36	1.95	6.32	1.41	36.67	7.95	86.19	35.43
Changhua County	9.40	3.30	9.09	0.47	8.73	2.19	4.64	0.97	38.31	8.11	87.49	35.44
Yunlin County	11.74	4.07	9.41	0.48	8.37	2.06	5.67	1.16	40.29	8.43	86.61	33.07
Chiayi County	11.46	4.20	8.90	0.47	7.09	1.83	5.61	1.22	39.25	8.53	87.35	34.89
Pingtung County	10.11	3.71	7.84	0.39	7.85	2.06	5.62	1.24	40.00	8.54	88.09	35.65
Hualien County	11.92	4.35	7.65	0.36	8.03	2.07	6.22	1.34	34.97	7.16	87.85	35.09
Taitung County	11.02	4.13	7.80	0.37	8.54	2.28	5.76	1.27	37.13	7.98	88.34	35.95
Penghu County	9.98	3.16	7.18	0.31	9.37	2.13	5.76	1.08	39.46	7.47	90.53	32.13
Kinmen County	9.92	2.91	9.63	0.40	8.64	1.81	5.01	0.87	35.17	6.30	91.06	31.07
Lienchiang County	8.83	2.37	8.70	0.33	8.37	1.67	5.14	0.83	37.82	6.57	94.88	30.78
Total	9.85	2.70	8.57	0.33	8.41	1.60	5.11	0.83	36.51	5.76	87.45	27.59