

Unit:%
Version : 01102024

Table 42-2 (2021)Individual Income Tax Various Deductions Account for The Gross Income Tax Brackets
Declaration Statistical Table

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	177.84	77.34	95.23	57.18	4.77	5.00	0.00	0.00	44.03	5.30
0 - 54	2239983	68.80	30.56	92.63	22.48	7.37	2.90	0.00	0.00	49.51	2.44
54 - 121	666129	43.39	19.45	82.64	10.95	17.36	3.65	0.00	0.00	71.94	2.08
121 - 242	315321	30.88	13.88	68.83	5.93	31.17	4.46	0.01	0.00	82.84	1.74
242 - 453	125601	21.38	9.35	47.55	2.55	52.45	5.33	0.01	0.00	89.63	1.35
453 - 500	11016	16.83	6.98	31.93	1.27	68.07	5.63	0.00	0.00	92.98	1.10
500 - 1000	35653	13.71	5.27	21.75	0.65	78.25	5.66	0.02	0.00	94.37	0.92
More than 1000	8667	7.68	1.87	8.46	0.09	91.54	4.96	0.03	0.00	96.80	0.43
Total	6448689	66.86	29.34	90.18	19.67	9.82	4.14	0.00	0.00	52.03	2.49

Unit: %

Table 42-2 (2021)Individual Income Tax Various Deductions Account for The Gross Income Tax Brackets DeclarationVersion : 01102024

Statistical Table

Tax Brackets: Ten Thousands of New Taiwan dollars	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
NET= 0	11.00	8.16	8.37	0.86	10.52	5.55	5.39	2.38	36.75	16.07	81.00	64.80
0 - 54	6.83	2.22	6.06	0.28	6.15	1.37	4.23	0.82	32.91	5.73	92.87	34.57
54 - 121	10.63	1.62	11.57	0.25	9.86	1.02	8.17	0.75	41.40	3.63	93.56	18.67
121 - 242	13.78	1.26	16.25	0.21	5.84	0.36	5.19	0.28	47.43	2.77	94.11	12.08
242 - 453	17.40	0.97	17.54	0.14	0.00	0.00	0.00	0.00	45.10	1.69	94.60	7.34
453 - 500	18.31	0.74	18.91	0.11	0.00	0.00	0.00	0.00	38.23	1.01	94.83	5.22
500 - 1000	19.28	0.58	20.05	0.08	0.00	0.00	0.00	0.00	30.15	0.55	94.94	3.95
More than 1000	19.98	0.22	22.50	0.04	0.00	0.00	0.00	0.00	12.71	0.08	96.75	1.40
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