

Unit:%  
Version : 01112024

Table 42-3-1 (2021)Individual Income Tax Various Deductions Account for The Gross Income 10 Quantile  
Declaration Statistical Table

| Quantile      | 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 |
| 1st Quantile  | 644869        | 987.10    | 417.30    | 98.01                | 433.25 | 1.99                 | 15.03  | 0.00                            | 0.00   | 34.66                                        | 15.23  |
| 2nd Quantile  | 644869        | 257.61    | 108.84    | 97.99                | 110.19 | 2.01                 | 3.83   | 0.00                            | 0.00   | 35.13                                        | 6.61   |
| 3rd Quantile  | 644869        | 161.72    | 68.91     | 97.62                | 65.75  | 2.38                 | 2.58   | 0.00                            | 0.00   | 35.80                                        | 4.68   |
| 4th Quantile  | 644869        | 127.79    | 55.08     | 96.90                | 47.93  | 3.10                 | 2.34   | 0.00                            | 0.00   | 39.35                                        | 4.00   |
| 5th Quantile  | 644869        | 107.99    | 46.98     | 95.88                | 37.73  | 4.12                 | 2.33   | 0.00                            | 0.00   | 43.83                                        | 3.45   |
| 6th Quantile  | 644869        | 93.39     | 41.01     | 94.30                | 30.16  | 5.70                 | 2.49   | 0.00                            | 0.00   | 49.42                                        | 3.17   |
| 7th Quantile  | 644869        | 81.38     | 36.01     | 91.88                | 24.03  | 8.12                 | 2.84   | 0.00                            | 0.00   | 56.53                                        | 3.06   |
| 8th Quantile  | 644869        | 69.64     | 31.32     | 88.46                | 18.53  | 11.54                | 3.26   | 0.00                            | 0.00   | 64.69                                        | 2.60   |
| 9th Quantile  | 644869        | 55.70     | 25.24     | 82.20                | 12.75  | 17.80                | 3.93   | 0.00                            | 0.00   | 74.38                                        | 2.39   |
| 10th Quantile | 644868        | 28.20     | 12.39     | 58.52                | 4.00   | 41.48                | 5.44   | 0.01                            | 0.00   | 86.56                                        | 1.54   |
| Total         | 6448689       | 66.86     | 29.34     | 90.18                | 19.67  | 9.82                 | 4.14   | 0.00                            | 0.00   | 52.03                                        | 2.49   |

| Quantile      | 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 |
| 1st Quantile  | 5.31                                              | 33.31  | 3.63                                      | 3.03   | 4.17                                      | 18.87  | 1.98                                 | 7.41   | 13.77                           | 43.67  | 60.67                        | 262.35 |
| 2nd Quantile  | 5.02                                              | 7.87   | 4.29                                      | 0.91   | 4.25                                      | 4.76   | 1.87                                 | 1.75   | 16.16                           | 12.85  | 80.03                        | 119.08 |
| 3rd Quantile  | 5.26                                              | 4.90   | 4.54                                      | 0.57   | 4.53                                      | 3.00   | 2.07                                 | 1.15   | 22.64                           | 10.18  | 86.47                        | 81.16  |
| 4th Quantile  | 6.36                                              | 4.21   | 5.11                                      | 0.47   | 5.34                                      | 2.52   | 2.67                                 | 1.05   | 32.37                           | 10.19  | 89.40                        | 62.71  |
| 5th Quantile  | 7.67                                              | 3.88   | 5.93                                      | 0.42   | 6.88                                      | 2.48   | 3.47                                 | 1.05   | 37.88                           | 9.67   | 91.01                        | 51.39  |
| 6th Quantile  | 9.00                                              | 3.55   | 7.08                                      | 0.39   | 9.03                                      | 2.52   | 4.46                                 | 1.05   | 42.89                           | 9.07   | 91.86                        | 42.70  |
| 7th Quantile  | 10.72                                             | 3.28   | 8.64                                      | 0.37   | 11.58                                     | 2.50   | 6.04                                 | 1.10   | 46.63                           | 8.18   | 92.16                        | 35.11  |
| 8th Quantile  | 13.31                                             | 3.06   | 11.90                                     | 0.39   | 13.61                                     | 2.20   | 8.32                                 | 1.13   | 50.64                           | 7.15   | 93.50                        | 28.10  |
| 9th Quantile  | 16.09                                             | 2.60   | 15.42                                     | 0.35   | 15.82                                     | 1.77   | 11.51                                | 1.10   | 52.28                           | 5.57   | 94.22                        | 21.38  |
| 10th Quantile | 19.74                                             | 1.39   | 19.10                                     | 0.19   | 8.86                                      | 0.42   | 8.73                                 | 0.37   | 49.88                           | 2.46   | 95.15                        | 9.60   |
| 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  |