

Table 41-1 (2022) Individual Income Tax Average Amount of Various Deductions County Declaration Statistical Version : 129LYC01182025 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	866605	566	239	722813	177	143792	414	12	531	627944	52
Kaohsiung City	755197	530	236	685126	176	70071	315	1	27	459638	38
Taichung City	803316	546	241	718288	180	85028	344	1	204	501910	37
Keelung City	109706	493	220	102088	172	7618	295	0	0	60545	33
Tainan City	494022	540	242	448125	176	45897	323	0	0	307642	36
Chiayi City	70110	540	239	63964	176	6146	323	0	0	44154	41
Hsinchu City	141372	611	273	115513	180	25859	379	0	0	96935	44
New Taipei City	1239736	526	233	1088950	175	150786	326	7	615	782704	37
Yilan County	116368	523	232	107057	175	9311	304	0	0	65758	34
Taoyuan City	686278	547	246	617944	180	68334	315	6	310	403168	34
Hsinchu County	177497	606	274	147730	182	29767	365	3	493	111662	36
Miaoli County	148881	536	242	137917	177	10964	312	1	91	82580	31
Nantou County	106081	519	230	99053	175	7028	313	0	0	59333	34
Changhua County	313183	532	237	291693	178	21490	330	2	1049	186938	34
Yunlin County	141865	543	243	132083	176	9782	308	0	0	82104	34
Chiayi County	99658	524	235	93692	173	5966	297	0	0	55571	32
Pingtung County	167762	517	233	157302	173	10460	288	2	107	89023	34
Hualien County	76611	513	226	70818	172	5793	305	1	7	37471	38
Taitung County	42200	512	228	39633	173	2567	289	0	0	20045	36
Penghu County	28375	527	237	26539	171	1836	294	0	0	16471	35
Kinmen County	45209	538	237	42034	179	3175	326	0	0	28975	42
Lienchiang County	5063	524	235	4664	174	399	288	0	0	2806	36
Total	6635095	541	240	5913026	177	722069	345	36	463	4123377	39

Unit:Amount (Thousands of New Taiwan dollars)
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Table 41-1 (2022) Individual Income Tax Average Amount of Various Deductions 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	88329	226	63881	30	60517	148	49463	130	233191	110	713569	260
Kaohsiung City	73916	223	59106	30	57420	149	37110	129	264779	113	655776	253
Taichung City	75980	224	69149	30	67609	150	40479	130	277636	118	694789	259
Keelung City	10491	223	8402	29	6569	147	4572	127	36671	109	98032	253
Tainan City	47700	224	39204	30	37954	150	25131	130	182368	119	430138	257
Chiayi City	7652	226	6625	30	4728	149	4102	131	24163	118	58783	250
Hsinchu City	14980	227	13605	31	10634	150	6394	130	51985	128	125653	270
New Taipei City	112735	223	96709	30	86134	147	56815	129	411712	111	1093873	258
Yilan County	13012	226	9354	30	8504	151	6096	129	40227	117	103300	255
Taoyuan City	60430	222	59730	30	63837	150	30599	129	255130	120	619157	267
Hsinchu County	18467	228	17049	31	15172	151	8191	129	69581	129	162638	276
Miaoli County	15742	225	12907	30	11520	150	6912	128	56016	123	134861	264
Nantou County	11037	223	8347	30	7368	153	6430	131	36963	118	91356	247
Changhua County	28892	223	26885	31	25439	153	14235	129	112977	122	273415	257
Yunlin County	16212	226	12732	31	11117	154	7914	129	53947	123	122540	249
Chiayi County	11196	225	8284	31	6710	152	5717	132	37017	121	86744	246
Pingtung County	16469	223	12250	29	12633	152	9218	130	63873	117	147208	245
Hualien County	8964	225	5494	28	5858	152	4627	129	25678	114	67311	246
Taitung County	4535	224	3069	28	3424	153	2315	129	15019	117	37227	245
Penghu County	2742	223	1937	29	2484	153	1610	130	10670	123	25692	253
Kinmen County	4383	224	4069	30	3591	153	2236	129	14899	123	41063	260
Lienchiang County	433	220	392	30	415	152	259	129	1840	125	4828	265
Total	644297	224	539180	30	509637	150	330425	129	2276342	117	5787953	258