

Table 41-3-0 (2022) Individual Income Tax Average Amount of Various Deductions 5 Quantile Declaration Statistical Table

Unit: Amount (Thousands of New Taiwan dollars)  
Version : 129LYQ01192025

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	1327019	343	146	1296313	152	30706	259	0	0	555625	19
2nd Quantile	1327019	394	171	1284086	158	42933	243	0	0	634280	28
3rd Quantile	1327019	486	215	1250729	172	76290	243	1	27	776104	32
4th Quantile	1327019	622	281	1179965	195	147054	266	2	49	965778	38
5th Quantile	1327019	860	385	901933	222	425086	407	33	501	1191590	59
Total	6635095	541	240	5913026	177	722069	345	36	463	4123377	39

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	65813	218	45531	28	54300	150	23441	126	187734	100	958415	184
2nd Quantile	75461	217	59442	28	61974	148	30948	125	358738	93	1163465	225
3rd Quantile	109834	218	82957	29	99082	148	53084	125	513487	103	1202036	251
4th Quantile	157630	222	132891	30	152502	149	96318	127	606761	120	1219979	283
5th Quantile	235559	233	218359	32	141779	151	126634	134	609622	144	1244058	329
Total	644297	224	539180	30	509637	150	330425	129	2276342	117	5787953	258