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Table 42-1 (2022)Individual Income Tax Various Deductions Account for The Gross Income County Declaration Version : 129LYC01182025

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	866605	45.00	19.00	83.41	11.76	16.59	5.46	0.00	0.00	72.46	3.02
Kaohsiung City	755197	66.41	29.59	90.72	20.01	9.28	3.67	0.00	0.00	60.86	2.91
Taichung City	803316	67.24	29.74	89.42	19.80	10.58	4.49	0.00	0.00	62.48	2.88
Keelung City	109706	70.69	31.60	93.06	22.91	6.94	2.94	0.00	0.00	55.19	2.61
Tainan City	494022	66.27	29.69	90.71	19.62	9.29	3.68	0.00	0.00	62.27	2.72
Chiayi City	70110	68.17	30.16	91.23	20.28	8.77	3.58	0.00	0.00	62.98	3.27
Hsinchu City	141372	40.58	18.12	81.71	9.79	18.29	4.60	0.00	0.00	68.57	2.01
New Taipei City	1239736	61.94	27.49	87.84	18.09	12.16	4.68	0.00	0.00	63.13	2.77
Yilan County	116368	77.24	34.31	92.00	23.85	8.00	3.60	0.00	0.00	56.51	2.81
Taoyuan City	686278	65.26	29.39	90.04	19.39	9.96	3.74	0.00	0.00	58.75	2.42
Hsinchu County	177497	45.15	20.46	83.23	11.29	16.77	4.56	0.00	0.00	62.91	1.68
Miaoli County	148881	69.43	31.31	92.64	21.22	7.36	2.98	0.00	0.00	55.47	2.24
Nantou County	106081	82.13	36.48	93.37	25.82	6.63	3.28	0.00	0.00	55.93	3.04
Changhua County	313183	78.97	35.24	93.14	24.67	6.86	3.36	0.00	0.00	59.69	3.02
Yunlin County	141865	78.38	35.17	93.10	23.62	6.90	3.07	0.00	0.00	57.87	2.83
Chiayi County	99658	79.95	35.86	94.01	24.83	5.99	2.71	0.00	0.00	55.76	2.74
Pingtung County	167762	80.79	36.35	93.76	25.26	6.24	2.80	0.00	0.00	53.07	2.80
Hualien County	76611	80.04	35.30	92.44	24.83	7.56	3.59	0.00	0.00	48.91	2.92
Taitung County	42200	82.41	36.73	93.92	26.06	6.08	2.83	0.00	0.00	47.50	2.77
Penghu County	28375	71.78	32.27	93.53	21.81	6.47	2.59	0.00	0.00	58.05	2.79
Kinmen County	45209	67.30	29.72	92.98	20.86	7.02	2.86	0.00	0.00	64.09	3.40
Lienchiang County	5063	63.27	28.42	92.12	19.33	7.88	2.74	0.00	0.00	55.42	2.42
Total	6635095	61.51	27.24	89.12	17.92	10.88	4.27	0.00	0.00	62.14	2.74

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	10.19	1.84	7.37	0.17	6.98	0.82	5.71	0.59	26.91	2.34	82.34	17.05
Kaohsiung City	9.79	2.74	7.83	0.29	7.60	1.42	4.91	0.79	35.06	4.98	86.84	27.55
Taichung City	9.46	2.61	8.61	0.32	8.42	1.56	5.04	0.81	34.56	5.04	86.49	27.56
Keelung City	9.56	3.05	7.66	0.32	5.99	1.26	4.17	0.76	33.43	5.24	89.36	32.43
Tainan City	9.66	2.65	7.94	0.30	7.68	1.41	5.09	0.81	36.91	5.38	87.07	27.42
Chiayi City	10.91	3.12	9.45	0.36	6.74	1.27	5.85	0.97	34.46	5.15	83.84	26.46
Hsinchu City	10.60	1.60	9.62	0.20	7.52	0.75	4.52	0.39	36.77	3.12	88.88	15.97
New Taipei City	9.09	2.39	7.80	0.27	6.95	1.20	4.58	0.69	33.21	4.35	88.23	26.85
Yilan County	11.18	3.73	8.04	0.36	7.31	1.63	5.24	1.00	34.57	5.96	88.77	33.49
Taoyuan City	8.81	2.34	8.70	0.31	9.30	1.66	4.46	0.68	37.18	5.32	90.22	28.72
Hsinchu County	10.40	1.77	9.61	0.22	8.55	0.96	4.61	0.45	39.20	3.77	91.63	18.82
Miaoli County	10.57	3.08	8.67	0.34	7.74	1.50	4.64	0.77	37.62	6.00	90.58	31.01
Nantou County	10.40	3.68	7.87	0.38	6.95	1.68	6.06	1.25	34.84	6.51	86.12	33.72
Changhua County	9.23	3.05	8.58	0.40	8.12	1.85	4.55	0.87	36.07	6.51	87.30	33.27
Yunlin County	11.43	3.73	8.97	0.41	7.84	1.74	5.58	1.04	38.03	6.77	86.38	31.04
Chiayi County	11.23	3.86	8.31	0.39	6.73	1.56	5.74	1.15	37.14	6.86	87.04	32.71
Pingtung County	9.82	3.42	7.30	0.34	7.53	1.79	5.49	1.11	38.07	6.93	87.75	33.62
Hualien County	11.70	4.10	7.17	0.31	7.65	1.81	6.04	1.22	33.52	5.95	87.86	33.71
Taitung County	10.75	3.88	7.27	0.32	8.11	2.00	5.49	1.14	35.59	6.69	88.22	34.74
Penghu County	9.66	2.94	6.83	0.27	8.75	1.83	5.67	1.01	37.60	6.29	90.54	31.24
Kinmen County	9.69	2.72	9.00	0.34	7.94	1.53	4.95	0.80	32.96	5.07	90.83	29.52
Lienchiang County	8.55	2.27	7.74	0.28	8.20	1.50	5.12	0.80	36.34	5.50	95.36	30.52
Total	9.71	2.48	8.13	0.28	7.68	1.31	4.98	0.73	34.31	4.54	87.23	25.61