

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	2921930	175.79	77.17	94.87	57.12	5.13	5.47	0.00	0.00	52.45	5.89
0 - 56	2367580	68.23	30.60	92.14	22.34	7.86	3.07	0.00	0.00	60.02	2.85
56 - 126	751347	42.69	19.28	82.10	10.77	17.90	3.74	0.00	0.00	81.83	2.43
126 - 252	368870	30.37	13.75	68.83	5.84	31.17	4.43	0.00	0.00	91.35	2.06
252 - 472	154698	21.04	9.23	48.01	2.54	51.99	5.21	0.00	0.00	95.91	1.64
472 - 500	8718	16.90	7.11	32.06	1.28	67.94	5.44	0.00	0.00	97.96	1.39
500 - 1000	50018	14.10	5.53	21.88	0.67	78.12	5.56	0.01	0.00	98.31	1.19
More than 1000	11934	7.71	2.00	7.15	0.08	92.85	4.72	0.02	0.00	99.44	0.59
Total	6635095	61.51	27.24	89.12	17.92	10.88	4.27	0.00	0.00	62.14	2.74

Unit:%

Table 42-2 (2022)Individual Income Tax Various Deductions Account for The Gross Income Tax Brackets DeclarationVersion : 129LYR01182025

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	10.88	8.18	7.78	0.78	9.87	5.07	5.27	2.29	34.53	13.82	80.90	65.24
0 - 56	6.68	2.18	5.71	0.25	5.64	1.21	4.14	0.79	31.37	4.96	91.82	34.25
56 - 126	10.40	1.60	10.77	0.22	9.00	0.90	7.95	0.71	38.18	3.05	92.51	18.34
126 - 252	13.52	1.23	15.27	0.19	5.45	0.32	5.09	0.27	43.10	2.29	93.05	11.83
252 - 472	17.22	0.95	16.55	0.12	0.00	0.00	0.00	0.00	39.80	1.34	93.82	7.19
472 - 500	18.74	0.76	16.75	0.09	0.00	0.00	0.00	0.00	33.73	0.83	94.64	5.26
500 - 1000	19.54	0.61	18.92	0.08	0.00	0.00	0.00	0.00	26.53	0.46	94.34	4.07
More than 1000	20.08	0.23	23.53	0.04	0.00	0.00	0.00	0.00	8.78	0.05	96.48	1.46
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