

| Tax Brackets:Ten<br>Thousands of New<br>Taiwan dollars | Taxpayer Unit | The Gross<br>Income | The Net Income |                | Tax Payable |                | Income After Tax |                | Average<br>Tax Rate | Effectiv<br>e Tax<br>Rate |
|--------------------------------------------------------|---------------|---------------------|----------------|----------------|-------------|----------------|------------------|----------------|---------------------|---------------------------|
|                                                        |               |                     | Amount         | Percenta<br>ge | Amount      | Percenta<br>ge | Amount           | Percenta<br>ge |                     |                           |
| NET= 0                                                 | 2921930       | 870005720           | 0              | 0.00           | 0           | 0.00           | 870005720        | 100.00         | 0.00                | 0.00                      |
| 0 - 56                                                 | 2367580       | 1594719948          | 506532583      | 31.76          | 25325398    | 1.59           | 1569394550       | 98.41          | 5.00                | 1.59                      |
| 56 - 126                                               | 751347        | 1101497052          | 631236508      | 57.31          | 41663731    | 3.78           | 1059833321       | 96.22          | 6.60                | 3.78                      |
| 126 - 252                                              | 368870        | 927094373           | 645454166      | 69.62          | 63985451    | 6.90           | 863108921        | 93.10          | 9.91                | 6.90                      |
| 252 - 472                                              | 154698        | 656848997           | 518603494      | 78.95          | 77805136    | 11.85          | 579043861        | 88.15          | 15.00               | 11.85                     |
| 472 - 500                                              | 8718          | 50914393            | 42309963       | 83.10          | 7850038     | 15.42          | 43064355         | 84.58          | 18.55               | 15.42                     |
| 500 - 1000                                             | 50018         | 387035756           | 332438708      | 85.89          | 73803960    | 19.07          | 313231796        | 80.93          | 22.20               | 19.07                     |
| More than 1000                                         | 11934         | 248431889           | 229242434      | 92.28          | 75671056    | 30.46          | 172760833        | 69.54          | 33.01               | 30.46                     |
| Total                                                  | 6635095       | 5836548128          | 2905817855     | 49.79          | 366104770   | 6.27           | 5470443357       | 93.73          | 12.60               | 6.27                      |