Unit:%

Table 61-1 (2022)Individual Income Tax Single Distribution of Tax Payable and Tax of Duty to be Repaid or Refund of Declaration and Assessment County Declaration Statistical Table

Version：149LYC01182025

County	Taxpayer Unit	Tax Payable			The Payable Balance between Basic Tax and Regular Income Tax after Overseas Income Tax is Credited			Refund				Tax of Duty to be Repaid				No Refund and No Repaid	
		Declaration	Assessment	Difference	Declaration	Assessment	Difference	Cases of Declaration	Amount of Declaration	Cases of Assessment	Amount of Assessment	Cases of Declaration	Amount of Declaration	Cases of Assessment	Amount of Assessment	Cases of Declaration	Cases of Assessment
Taipei City	13.06	28.88	28.77	24.46	39.53	41.38	49.43	12.84	18.83	12.92	19.11	15.35	39.15	16.40	28.73	8.61	12.83
Kaohsiung City	11.38	8.14	8.21	11.22	10.25	9.43	5.83	11.73	11.03	11.72	11.01	10.87	7.00	11.56	8.53	11.27	10.91
Taichung City	12.11	9.53	9.63	13.40	11.06	10.77	9.47	12.64	12.65	12.60	12.51	10.98	9.36	12.12	13.96	12.73	11.47
Keelung City	1.65	0.86	0.86	0.82	0.45	0.36	0.01	1.65	1.37	1.65	1.37	1.62	0.56	1.25	0.58	1.74	1.71
Tainan City	7.45	5.76	5.76	5.95	3.74	3.75	3.78	7.57	6.74	7.55	6.75	7.15	5.13	7.40	5.04	7.67	7.29
Chiayi City	1.06	0.69	0.70	1.13	0.38	0.41	0.55	1.12	1.08	1.12	1.09	0.99	0.53	1.03	0.81	0.96	0.97
Hsinchu City	2.13	6.46	6.36	2.57	3.11	2.90	1.98	1.81	1.83	1.83	1.87	2.91	6.76	3.12	2.82	1.50	2.39
New Taipei City	18.68	16.35	16.38	17.54	18.49	17.95	15.59	18.47	18.30	18.50	18.17	19.19	13.11	17.11	18.75	18.33	19.13
Yilan County	1.75	0.78	0.79	1.09	0.37	0.43	0.68	1.74	1.52	1.73	1.51	1.55	0.55	1.40	0.88	2.29	1.82
Taoyuan City	10.34	8.03	8.03	7.96	3.49	4.07	6.57	10.14	9.54	10.14	9.52	10.48	6.04	9.76	6.88	10.75	10.69
Hsinchu County	2.68	6.48	6.38	2.47	1.91	1.75	1.02	2.28	2.16	2.28	2.20	3.48	5.33	3.64	2.79	2.29	3.06
Miaoli County	2.24	1.40	1.39	1.31	0.44	0.48	0.65	2.05	1.67	2.05	1.67	2.30	1.04	2.05	1.23	2.82	2.53
Nantou County	1.60	0.62	0.63	0.83	0.49	0.48	0.48	1.62	1.33	1.62	1.33	1.31	0.51	1.24	0.85	2.16	1.62
Changhua County	4.72	2.26	2.27	2.83	2.43	2.34	1.98	5.01	3.99	5.00	3.98	3.81	2.22	3.85	2.88	5.76	4.48
Yunlin County	2.14	0.90	0.92	1.69	1.30	1.16	0.54	2.16	1.77	2.15	1.76	1.89	0.77	1.88	1.41	2.64	2.15
Chiayi County	1.50	0.59	0.59	0.76	0.09	0.14	0.34	1.55	1.27	1.54	1.27	1.28	0.42	1.21	0.68	1.85	1.48
Pingtung County	2.53	1.00	1.01	1.62	0.26	0.33	0.62	2.59	2.17	2.58	2.16	2.09	0.67	2.17	1.29	3.32	2.51
Hualien County	1.15	0.45	0.46	0.97	0.08	0.11	0.20	1.22	1.06	1.21	1.06	0.96	0.29	0.96	0.64	1.38	1.10
Taitung County	0.64	0.22	0.22	0.44	2.08	1.73	0.21	0.62	0.56	0.62	0.56	0.53	0.17	0.60	0.38	0.95	0.67
Penghu County	0.43	0.19	0.19	0.29	0.00	0.01	0.05	0.45	0.41	0.45	0.41	0.41	0.12	0.42	0.24	0.38	0.40
Kinmen County	0.68	0.39	0.40	0.63	0.03	0.02	0.01	0.68	0.63	0.68	0.62	0.74	0.24	0.73	0.59	0.53	0.68
Lienchiang County	0.08	0.04	0.04	0.04	0.01	0.01	0.01	0.07	0.08	0.07	0.08	0.09	0.02	0.10	0.03	0.06	0.08
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00