Unit:%

Table 61-3-2 (2022)Individual Income Tax Single Distribution of Tax Payable and Tax of Duty to be Repaid or Refund of Declaration and Assessment 20 Quantile Declaration Statistical Table

Version：149LYQ01192025

Quantile	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
1st Quantile	5.00	0.00	0.00	-0.02	0.94	0.88	0.62	5.16	0.42	5.14	0.41	0.01	0.02	0.01	0.09	15.96	5.57
2nd Quantile	5.00	0.00	0.00	-0.07	1.81	1.81	1.83	5.78	1.17	5.78	1.18	0.01	0.03	0.01	0.26	13.63	4.71
3rd Quantile	5.00	0.00	0.00	-0.03	0.96	1.01	1.22	5.69	1.46	5.69	1.48	0.01	0.02	0.01	0.18	13.97	4.84
4th Quantile	5.00	0.01	0.00	-0.23	0.60	0.63	0.77	5.71	1.82	5.71	1.85	0.01	0.01	0.01	0.12	13.91	4.81
5th Quantile	5.00	0.02	0.02	0.02	0.54	0.68	1.31	5.39	2.14	5.41	2.17	2.74	0.02	0.72	0.22	8.73	5.05
6th Quantile	5.00	0.11	0.11	0.09	0.56	0.79	1.83	4.85	2.34	4.88	2.38	4.73	0.09	1.64	0.41	6.17	5.64
7th Quantile	5.00	0.19	0.19	0.29	0.51	0.69	1.47	4.88	2.64	4.92	2.67	4.59	0.14	1.66	0.42	6.39	5.58
8th Quantile	5.00	0.26	0.26	0.39	0.52	0.81	2.06	5.31	3.27	5.34	3.31	4.12	0.17	1.53	0.59	5.88	5.03
9th Quantile	5.00	0.34	0.34	0.46	0.58	0.57	0.57	5.41	3.90	5.42	3.94	4.78	0.21	2.52	0.41	3.96	4.74
10th Quantile	5.00	0.45	0.45	0.75	0.62	0.63	0.71	5.47	4.44	5.48	4.48	4.97	0.26	3.00	0.56	3.30	4.61
11th Quantile	5.00	0.57	0.57	0.82	1.10	1.02	0.67	5.59	5.20	5.60	5.10	4.93	0.32	3.09	0.63	2.94	4.44
12th Quantile	5.00	0.71	0.72	1.10	4.80	4.04	0.70	5.59	5.70	5.58	5.73	5.36	0.44	3.70	0.71	1.94	4.34
13th Quantile	5.00	0.90	0.91	1.30	1.42	1.74	3.13	5.67	6.46	5.65	6.50	5.45	0.44	4.04	1.19	1.47	4.20
14th Quantile	5.00	1.17	1.19	1.68	1.16	1.30	1.89	5.74	7.40	5.71	7.43	5.61	0.50	4.61	1.22	0.83	4.04
15th Quantile	5.00	1.64	1.66	2.44	3.42	3.15	1.99	5.65	8.33	5.61	8.32	5.91	0.69	5.19	1.51	0.46	4.08
16th Quantile	5.00	2.34	2.37	3.24	2.56	2.54	2.47	5.43	8.95	5.36	8.90	6.39	0.89	6.08	2.07	0.22	4.29
17th Quantile	5.00	3.45	3.49	4.80	5.79	5.67	5.14	4.99	9.50	4.93	9.37	7.14	1.30	7.90	3.36	0.11	4.62
18th Quantile	5.00	5.74	5.78	7.15	3.79	6.03	15.80	4.23	9.36	4.19	9.16	8.39	2.14	10.58	6.71	0.06	5.26
19th Quantile	5.00	11.65	11.69	13.35	12.99	11.93	7.31	2.73	7.74	2.72	7.50	10.81	5.42	16.29	11.42	0.03	6.49
20th Quantile	5.00	70.45	70.25	62.48	55.34	54.07	48.52	0.72	7.77	0.89	8.12	14.03	86.91	27.41	67.91	0.02	7.66
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