

Taxable year : 2022
 Posted on : May 19, 2025

Table For The Gross Consolidated Income, Tax Payable, and Tax Rate of Different Net Consolidated Income (in thousands of NT\$)

Income Brackets (in NT\$10K)	Taxpayers	Gross Consolidated Income	Deductions	Net Consolidated Income	Tax Payable	Average Tax Rate	Effective Tax Rate	Average Number Of Houses	Average Number Of Land
NET= 0	2921930	870005720	1529382481	0	0	0.00	0.00	1.13	3.31
0 - 2	163618	70334192	68715988	1617305	80971	5.00	0.11	1.00	2.89
2 - 4	151857	68564540	64021378	4543762	227118	5.00	0.33	1.01	2.95
4 - 6	142998	67635992	60486863	7147838	357325	5.00	0.53	1.03	2.98
6 - 8	134674	66889264	57474053	9413538	470613	5.00	0.70	1.05	3.03
8 - 10	127692	66211128	54737637	11473530	573615	5.00	0.87	1.07	3.10
10 - 12	120032	65075870	51879529	13195840	659733	5.00	1.01	1.08	3.12
12 - 14	115652	64976222	49950112	15024056	751146	5.00	1.16	1.09	3.14
14 - 16	108276	63605235	47368834	16235758	811734	5.00	1.28	1.12	3.19
16 - 18	102466	62839022	45426122	17413234	870610	5.00	1.39	1.14	3.32
18 - 20	95206	60977580	42896812	18079081	903905	5.00	1.48	1.18	3.34
20 - 23	133544	89525065	60837227	28687832	1434322	5.00	1.60	1.21	3.43
23 - 26	123482	87405680	57171034	30234647	1511667	5.00	1.73	1.24	3.53
26 - 29	113923	85062457	53747647	31310071	1565442	5.00	1.84	1.28	3.61
29 - 32	105742	83038649	50804425	32232883	1611586	5.00	1.94	1.32	3.78
32 - 35	98167	80459478	47588980	32867788	1643334	5.00	2.04	1.35	3.81
35 - 38	91917	78915586	45375889	33535830	1676739	5.00	2.12	1.39	3.92
38 - 41	85517	76870942	43100849	33767303	1688316	5.00	2.20	1.44	4.03
41 - 44	79717	74805504	40932887	33867640	1693335	5.00	2.26	1.49	4.19
44 - 47	74907	73215469	39145104	34068806	1703396	5.00	2.33	1.54	4.21
47 - 50	69909	70871532	36972312	33896429	1694780	5.00	2.39	1.57	4.41
50 - 53	65899	69343987	35414006	33927005	1696310	5.00	2.45	1.62	4.49
53 - 57	82400	90481707	45178479	45300624	2269907	5.01	2.51	1.67	4.69
57 - 61	73354	84353195	41093876	43257308	2270403	5.25	2.69	1.72	4.72
61 - 65	67115	80751569	38486147	42264350	2341331	5.54	2.90	1.78	4.98
65 - 69	61475	77106700	35935568	41168574	2384747	5.79	3.09	1.84	5.09
69 - 73	56056	73178605	33392555	39784876	2393134	6.02	3.27	1.87	5.19
73 - 77	52358	70782257	31531306	39251099	2441285	6.22	3.45	1.94	5.32
77 - 81	48339	67831980	29656540	38174832	2441842	6.40	3.60	1.96	5.36
81 - 85	45637	66339555	28462737	37872078	2480869	6.55	3.74	2.01	5.53
85 - 90	52693	79357650	33266815	46090396	3095520	6.72	3.90	2.05	5.67
90 - 95	47446	74761034	30890476	43868062	3012017	6.87	4.03	2.13	5.82
95 - 100	43755	71736621	29086535	42646805	2992684	7.02	4.17	2.20	5.96
100 - 105	40507	68920890	27408759	41510374	2970937	7.16	4.31	2.22	6.04
105 - 110	37393	65821899	25631838	40187143	2927489	7.28	4.45	2.24	6.15
110 - 115	35313	64252883	24533645	39718886	2945727	7.42	4.58	2.29	6.33

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115 - 120	32852	61823234	23228037	38592023	2902915	7.52	4.70	2.32	6.41
120 - 130	58572	114939243	41835833	73100403	5633366	7.71	4.90	2.39	6.60
130 - 140	49659	103008953	35995129	67006704	5426767	8.10	5.27	2.47	6.76
140 - 150	44096	96364367	32472922	63888509	5470703	8.56	5.68	2.53	6.93
150 - 160	39836	91373471	29653201	61714616	5571061	9.03	6.10	2.60	7.24
160 - 180	65073	159925172	49566396	110346948	10604703	9.61	6.63	2.68	7.36
180 - 200	52267	139866570	40722888	99135548	10229953	10.32	7.31	2.78	7.68
200 - 220	42848	123969312	34136636	89827898	9843163	10.96	7.94	2.87	7.91
220 - 250	50715	160245341	41401518	118838390	13833913	11.64	8.63	3.02	8.17
250 - 280	38931	135642612	32684104	102949224	12920545	12.55	9.53	3.12	8.67
280 - 310	30212	115132231	26162586	88967477	12071315	13.57	10.48	3.26	8.95
310 - 350	30992	129728427	27761370	101950624	14925142	14.64	11.50	3.36	9.33
350 - 390	23574	108707745	21705060	86997818	13737328	15.79	12.64	3.52	9.90
390 - 440	22187	112751208	20941880	91800050	15508973	16.89	13.76	3.59	9.87
440 - 500	20363	115296938	19908549	95384899	17356200	18.20	15.05	3.74	10.56
500 - 600	20592	133548879	21252661	112282243	22169397	19.74	16.60	3.90	10.87
600 - 700	12271	92543586	13238126	79298692	17199665	21.69	18.59	4.21	12.09
700 - 800	8037	69148720	9125253	60019629	13998689	23.32	20.24	4.27	12.79
Over 800	21052	340226461	30095044	310080577	96107265	30.99	28.25	4.59	13.71
Total	6635095	5836548128	3589872637	2905817855	366104770	12.60	6.27	1.43	4.08

1. The data in this table is sourced from taxation information and does not include data on government transfer expenditure, tax-exempt income, and income of individuals to be taxed separately. Thus, it should not taken as reference for measuring the income gap; for income information, published information from the Directorate-General of Budget, Accounting and Statistics, Executive Yuan (ROC) shall prevail.
2. Data on Average Number Of Houses and Average Number Of Land is based on latest Nationwide Personal Property statistics.