

表C-2. 綜合所得稅課稅級距及累進稅率

單位：新台幣元

49年 1960		50~53年 1961~1964		54~57年 1965~1968		58~65年 1969~1976		66年 1977		67~71年 1978~1982	
課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate
50,000以下 50,000 or under	3%	50,000以下 50,000 or under	3%	30,000以下 30,000 or under	3%	30,000以下 30,000 or under	6%	40,000以下 40,000 or under	6%	45,000以下 45,000 or under	6%
				30,001 ~60,000	5%	30,001 ~60,000	8%				
50,001 ~100,000	5%	50,001 ~100,000	5%	60,001 ~100,000	7%	60,001 ~100,000	10%	40,001 ~80,000	8%	45,001 ~90,000	8%
				80,001 ~120,000	10%	80,001 ~120,000	10%				
100,001 ~150,000	7%	100,001 ~150,000	7%	100,001 ~150,000	9%	100,001 ~150,000	12%	120,001 ~170,000	12%	90,001 ~150,000	10%
								170,001 ~220,000	15%		
150,001 ~200,000	9%	150,001 ~200,000	9%	150,001 ~200,000	12%	150,001 ~200,000	15%	220,001 ~280,000	18%	150,001 ~210,000	12%
200,001 ~250,000	12%	200,001 ~250,000	12%	200,001 ~250,000	15%	200,001 ~250,000	18%	280,001 ~340,000	22%	320,001 ~430,000	18%
250,001 ~300,000	15%	250,001 ~300,000	15%	250,001 ~300,000	18%	250,001 ~300,000	22%	340,001 ~400,000	26%	600,001 ~800,000	26%
300,001 ~400,000	18%	300,001 ~400,000	18%	300,001 ~400,000	21%	300,001 ~400,000	26%	500,001 ~650,000	34%	800,001 ~1,000,000	30%
400,001 ~500,000	22%	400,001 ~500,000	22%	400,001 ~500,000	25%	400,001 ~500,000	30%	650,001 ~800,000	39%	1,000,001 ~1,200,000	34%
500,001 ~650,000	26%	500,001 ~650,000	26%	500,001 ~650,000	29%	500,001 ~650,000	34%	800,001 ~1,000,000	44%	1,200,001 ~1,500,000	39%
650,001 ~800,000	30%	650,001 ~800,000	30%	650,001 ~800,000	33%	650,001 ~800,000	39%	1,500,001 ~2,000,000	54%	1,500,001 ~2,000,000	44%
800,001 ~1,000,000	35%	800,001 ~1,000,000	35%	800,001 ~1,000,000	37%	800,001 ~1,000,000	44%	2,000,001 ~2,500,000	49%	2,000,001 ~2,500,000	49%
1,000,001 ~1,250,000	40%	超過 1,000,000 over 1,000,001	40%	1,000,001 ~1,500,000	42%	1,000,001 ~1,500,000	49%	2,500,001 ~3,000,000	54%	1,200,001 ~1,500,000	39%
1,250,001 ~1,600,000	46%	超過 1,000,000 over 1,000,001	40%	1,500,001 ~2,000,000	47%	1,500,001 ~2,000,000	54%	超過 2,000,000 over 2,000,001	60%	1,500,001 ~2,000,000	44%
超過 2,000,000 over 2,000,001	60%	超過 1,000,000 over 1,000,001	40%	超過 2,000,000 over 2,000,001	52%	超過 2,000,000 over 2,000,001	60%	超過 2,000,000 over 2,000,001	60%	2,000,001 ~2,500,000	49%
										2,500,001 ~3,000,000	54%
										超過 3,000,000 over 3,000,001	60%

資料來源：財政部賦稅署。

說明：本表所示資料更新截止日為98年5月31日。

Table C-2. Classification and Cumulative Rates of Individual Income Tax

Unit : NT\$

72~74年 1983~1985		75~78年 1986~1989		79~82年 1990~1993		83~85年 1994~1996		86~96年 1997~2007		97~97年 2008~2008	
課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate
75,000以下 75,000 or under	6%	80,000以下 80,000 or under	6%								
75,001 ~150,000	8%	80,001 ~160,000	8%	300,000以下 300,000 or under	6%	330,000以下 330,000 or under	6%	370,000以下 370,000 or under	6%	410,000以下 410,000 or under	6%
150,001 ~240,000	10%	160,001 ~260,000	10%								
240,001 ~330,000	12%	260,001 ~380,000	12%								
330,001 ~500,000	15%	380,001 ~550,000	15%	300,001 ~800,000	13%	330,001 ~890,000	13%	370,001 ~990,000	13%	410,001 ~1,090,000	13%
500,001 ~670,000	18%	550,001 ~730,000	18%								
670,001 ~920,000	22%	730,001 ~1,000,000	22%								
920,001 ~1,220,000	26%	1,000,001 ~1,400,000	26%	800,001 ~1,600,000	21%	890,001 ~1,780,000	21%	990,001 ~1,980,000	21%	1,090,001 ~2,180,000	21%
1,220,001 ~1,520,000	30%	1,400,001 ~1,800,000	30%								
1,520,001 ~1,820,000	34%										
1,820,001 ~2,250,000	39%	1,800,001 ~2,300,000	34%	1,600,001 ~3,000,000	30%	1,780,001 ~3,340,000	30%	1,980,001 ~3,720,000	30%		
2,250,001 ~2,800,000	44%	2,300,001 ~2,800,000	39%							2,180,001 ~4,090,000	30%
2,800,001 ~3,400,000	49%	2,800,001 ~3,500,000	44%								
3,400,001 ~4,000,000	54%										
超過 4,000,000 over 4,000,001	60%	超過 3,500,000 over 3,500,001	50%	超過 3,000,000 over 3,000,001	40%	超過 3,340,000 over 3,340,001	40%	超過 3,720,000 over 3,720,001	40%	超過 4,090,000 over 4,090,001	40%

Source : Taxation agency, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2009.