

表3-11. 綜合所得稅結算申報—按淨所得級距別分

單位：件、新台幣千元

年別及 所得級距  CY & Classification	申報戶數  No. of Declared	核定 所得淨額  Net Income Amount of Verified	核定 應納稅額  Income Tax Amount of Verified	稿 費 收 入 額  Revenues from Publishing Article	各 類			
					合 計  Total	營利所得  Business- Income	執 行 業務所得 Professional Service Income	薪資所得  Wages Income
90年 2001	4,972,786	1,732,163,227	221,366,501	7,934,495	3,993,377,739	81,108,167	66,190,742	2,830,589,024
91年 2002	4,950,581	1,548,996,817	186,104,944	7,824,592	3,732,997,150	82,591,306	55,991,856	2,766,914,616
92年 2003	4,980,795	1,607,369,288	193,069,800	7,807,940	3,762,748,789	95,560,018	60,392,639	2,846,676,925
93年 2004	5,135,554	1,875,839,459	246,145,194	8,282,803	3,987,586,981	78,513,851	66,871,027	3,023,604,948
94年 2005	5,182,450	2,034,540,232	278,621,627	8,414,819	4,201,538,641	80,747,992	72,961,906	3,097,973,787
95年 2006	5,242,969	1,993,622,490	276,748,611	8,463,985	4,298,720,200	83,195,011	73,705,697	3,151,500,729
NET=0(萬元) (NT\$10,000)	1,516,097	0	0	1,091,382	489,198,730	17,215,144	5,362,116	363,194,266
0-37	2,306,528	352,216,650	21,246,136	1,957,482	1,302,745,188	21,921,213	13,443,304	1,072,084,244
37-99	960,326	575,877,738	47,182,040	1,973,234	1,098,111,614	17,845,739	16,483,759	867,368,791
99-198	317,795	432,186,180	50,128,693	1,671,766	653,593,208	11,477,707	14,503,194	478,384,075
198-372	102,271	265,241,283	43,618,623	1,166,672	346,973,352	6,005,823	11,029,196	226,517,980
372-500	17,883	76,100,845	16,478,521	281,131	91,678,105	1,572,735	3,582,954	51,933,712
500-1000	15,365	102,165,747	28,034,905	254,593	116,357,280	2,055,266	5,276,675	52,601,275
1000以上	6,704	189,834,047	70,059,693	67,725	200,062,723	5,101,384	4,024,499	39,416,386

資料來源：財政部財稅資料中心。

Table 3-11. Filing Case of Individual Income Tax -  
by classification of Net Income

Unit : Case, NT\$ 1,000

所 得 金 額								
Category								
利息所得 Interest Income	租賃及權 利金所得 Royalty Income	自力耕作 所 Self- Undertaking Income	財 產 交 易 所 得 Property Transactions	機 會 中 獎 所 得 Prizes or Awards Won Income	股利所得 Dividend	其他所得 Others	稿費所得 Income from Publishing Article	未 能 歸類所得 N. E. S.
489,448,789	84,570,783	-	5,276,204	1,858,394	362,718,953	25,230,955	1,508,555	44,877,173
340,252,487	81,074,564	-	6,553,391	1,938,044	298,567,242	27,685,376	1,428,784	69,999,484
232,562,138	81,476,658	-	7,363,412	2,285,113	342,883,097	27,773,485	1,431,758	64,343,546
203,870,457	84,610,094	-	9,481,671	2,658,961	411,643,091	35,014,112	1,506,956	69,811,813
225,943,507	89,682,376	-	10,104,644	2,901,761	512,920,583	46,154,178	1,513,532	60,634,375
273,688,370	93,792,217	-	11,075,798	3,044,814	513,818,093	53,287,956	1,511,855	40,099,660
57,693,221	8,962,931	-	1,449,822	351,421	26,927,547	3,810,629	104,582	4,127,051
86,126,379	20,312,181	-	3,120,680	939,739	63,886,006	11,043,096	291,363	9,576,983
66,359,947	21,866,060	-	2,699,027	918,891	82,937,961	11,632,405	355,449	9,643,585
36,037,256	17,694,907	-	1,690,496	523,956	77,695,699	8,819,849	315,956	6,450,113
16,734,163	11,895,053	-	1,022,593	233,841	63,462,771	6,375,444	269,359	3,427,129
3,786,516	3,622,918	-	279,104	37,067	23,484,707	2,336,683	71,012	970,697
3,943,015	4,840,920	-	414,239	29,132	41,787,781	3,892,969	80,911	1,435,097
3,007,873	4,597,247	-	399,837	10,767	133,635,621	5,376,881	23,223	4,469,005

Source : Financial Data Center, Ministry of Finance.