

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 Profit- seeking Income	執 行 業務所得 Professional Service Income	薪資所得 Wages Income
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
96年 2007	5,385,801	2,190,828,800	307,663,336	8,413,865	4,596,692,404	86,620,775	76,862,128	3,325,154,970
NET=0(萬元) (NT\$10,000)	1,486,237	0	0	1,129,335	480,686,351	17,069,927	5,068,510	350,873,519
0-37	2,383,566	363,486,881	21,808,050	1,917,545	1,345,784,928	22,393,963	13,011,574	1,102,140,764
37-99	1,004,413	603,115,202	48,307,242	1,876,114	1,151,197,634	18,149,208	16,586,891	906,111,048
99-198	344,669	470,122,144	53,383,031	1,642,757	712,418,158	11,939,850	15,739,853	520,536,957
198-372	118,560	308,226,018	48,988,115	1,154,374	404,196,267	6,309,332	12,507,556	264,571,630
372-500	21,327	90,864,978	18,835,081	285,708	109,680,146	1,698,201	4,233,530	62,489,140
500-1000	18,846	125,252,140	32,769,696	313,876	143,025,412	2,060,964	5,520,913	67,004,773
1000以上	8,183	229,761,437	83,572,121	94,156	249,703,508	6,999,330	4,193,301	51,427,139

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.
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
312,694,855	96,120,451	—	12,144,241	3,377,105	587,334,731	74,749,916	1,492,674	20,140,558
61,981,050	8,760,001	—	1,369,395	360,113	28,577,011	3,675,005	126,274	2,825,546
96,688,236	20,683,403	—	3,121,903	1,040,055	70,131,256	11,672,371	289,988	4,611,415
75,833,035	22,281,234	—	2,769,626	1,019,086	90,814,059	13,717,648	325,010	3,590,789
42,833,318	18,251,493	—	1,882,205	569,685	85,921,343	11,703,322	310,236	2,729,896
21,454,190	12,462,420	—	1,204,691	261,652	72,601,253	10,693,868	242,649	1,887,026
4,994,300	3,819,669	—	354,950	62,421	26,939,657	4,429,489	61,097	597,692
5,262,931	5,054,795	—	497,895	45,547	48,409,480	7,776,888	99,364	1,291,862
3,647,795	4,807,436	—	943,576	18,546	163,940,672	11,081,325	38,056	2,606,332

Source : Financial Data Center, Ministry of Finance.