

表90. 歷年綜合所得稅課稅級距之變更及稅率之調整

(49年至96年)

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	
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 under & 50,000	3%	50,000以下 under & 50,000	3%	30,000以下 under & 30,000	3%	30,000以下 under & 30,000	6%	40,000以下 under & 40,000	6%
				30,001~60,000	5%	30,001~60,000	8%	40,001~80,000	8%
50,001~100,000	5%	50,001~100,000	5%	60,001~100,000	7%	60,001~100,000	10%	80,001~120,000	10%
				100,001~150,000	7%	100,001~150,000	12%	120,001~170,000	12%
150,001~200,000	9%	150,001~200,000	9%	150,001~200,000	12%	150,001~200,000	15%	170,001~220,000	15%
200,001~250,000	12%	200,001~250,000	12%	200,001~250,000	15%	200,001~250,000	18%	220,001~280,000	18%
250,001~300,000	15%	250,001~300,000	15%	250,001~300,000	18%	250,001~300,000	22%	280,001~340,000	22%
300,001~400,000	18%	300,001~400,000	18%	300,001~400,000	21%	300,001~400,000	26%	340,001~400,000	26%
400,001~500,000	22%	400,001~500,000	22%	400,001~500,000	25%	400,001~500,000	30%	400,001~500,099	30%
500,001~650,000	26%	500,001~650,000	26%	500,001~650,000	29%	500,001~650,000	34%	500,001~650,000	34%
650,001~800,000	30%	650,001~800,000	30%	650,001~800,000	33%	650,001~800,000	39%	650,001~800,000	39%
800,001~1,000,000	35%	800,001~1,000,000	35%	800,001~1,000,000	37%	800,001~1,000,000	44%	800,001~1,000,000	44%
1,000,001 ~1,250,000	40%	1,000,000以上 over & 1,000,000	40%	1,000,001 ~1,500,000	42%	1,000,001 ~1,500,000	49%	1,000,001 ~1,500,000	49%
1,250,001 ~1,600,000	46%			1,500,001 ~2,000,000	47%	1,500,001 ~2,000,000	54%	1,500,001 ~2,000,000	54%
1,600,001 ~2,000,000	52%			2,000,000以上 over & 2,000,000	52%	2,000,000以上 over & 2,000,000	60%	2,000,000以上 over & 2,000,000	60%
2,000,000以上 over & 2,000,000	60%								

Table 90. Changes in Classification and Rates of Individual Income
Tax during Recent Years (1960~2007)

Unit : NT\$

67~71年 1978~1982		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	
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
45,000以下 under & 45,000	6%	75,000以下 under & 75,000	6%	80,000以下 under & 80,000	6%						
45,001 ~90,000	8%	75,001 ~150,000	8%	80,001 ~160,000	8%	300,000以下 under & 300,000	6%	330,000以下 under & 330,000	6%	370,000以下 under & 370,000	6%
90,001 ~150,000	10%										
150,001 ~210,000	12%	150,001 ~240,000	10%	160,001 ~260,000	10%						
210,001 ~320,000	15%	240,001 ~330,000	12%	260,001 ~380,000	12%						
320,001 ~430,000	18%	330,001 ~500,000	15%			380,001 ~550,000	15%	300,001 ~800,000	13%	330,001 ~890,000	13%
430,001 ~600,000	22%			500,001 ~670,000	18%						
600,001 ~800,000	26%	670,001 ~920,000	22%	730,001 ~1,000,000	22%						
800,001 ~1,000,000	30%	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%
1,000,001 ~1,200,000	34%										
1,200,001 ~1,500,000	39%	1,520,001 ~1,820,000	34%	1,800,001 ~2,300,000	34%						
1,500,001 ~2,000,000	44%	1,820,001 ~2,250,000	39%	2,300,001 ~2,800,000	39%	1,600,001 ~3,300,000	30%	1,780,001 ~3,340,000	30%	1,980,001 ~3,720,000	30%
2,000,001 ~2,500,000	49%										
2,500,001 ~3,000,000	54%	2,800,001 ~3,400,000	49%	3,500,001 ~4,000,000	54%						
3,000,000 以上 over & 3,000,000	60%	3,400,001 ~4,000,000	54%	3,500,000 以上 over & 3,500,000	50%	3,000,000 以上 over & 3,000,000	40%	3,340,000 以上 over & 3,340,000	40%	3,720,000 以上 over & 3,720,000	40%
		4,000,000 以上 over & 4,000,000	60%								