# 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<br>CY & Classification | 申報戶數<br>No. of Declared | 核定所得淨額<br>Net Income Amount of Verified | 核定應納稅額<br>Income Tax Amount of Verified | 稿費收入額<br>Revenues from Publishing Article | 各類 | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | 合計<br>Total | 營利所得<br>Profit-seeking Income | 執行業務所得<br>Professional Service Income | 薪資所得<br>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)<br>(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 | 自力耕作所得 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.