

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第1 頁
單位：新臺幣元

[illegible]

112年 度 薪 資 所 得 扣 繳 稅 額 表
 依有無配偶及受扶養親屬人數計算每月應扣繳稅額
 (有配偶者及無配偶者均適用)

頁數： 第2 頁
 單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|-------|-------|-------|-------|-------|---|---|---|---|---|----|----|
| 99,001 ~ 99,500 | | 3,140 | 2,280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99,501 ~ 100,000 | | 3,200 | 2,310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100,001 ~ 100,500 | | 3,260 | 2,340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100,501 ~ 101,000 | | 3,320 | 2,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101,001 ~ 101,500 | | 3,380 | 2,460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101,501 ~ 102,000 | | 3,440 | 2,520 | 2,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102,001 ~ 102,500 | | 3,500 | 2,580 | 2,050 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102,501 ~ 103,000 | | 3,560 | 2,640 | 2,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103,001 ~ 103,500 | | 3,620 | 2,700 | 2,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103,501 ~ 104,000 | | 3,680 | 2,760 | 2,120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104,001 ~ 104,500 | | 3,740 | 2,820 | 2,150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104,501 ~ 105,000 | | 3,800 | 2,880 | 2,170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105,001 ~ 105,500 | | 3,860 | 2,940 | 2,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105,501 ~ 106,000 | | 3,920 | 3,000 | 2,220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106,001 ~ 106,500 | | 3,980 | 3,060 | 2,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106,501 ~ 107,000 | | 4,040 | 3,120 | 2,270 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107,001 ~ 107,500 | | 4,100 | 3,180 | 2,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107,501 ~ 108,000 | | 4,160 | 3,240 | 2,320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108,001 ~ 108,500 | | 4,220 | 3,300 | 2,380 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108,501 ~ 109,000 | | 4,280 | 3,360 | 2,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109,001 ~ 109,500 | | 4,340 | 3,420 | 2,500 | 2,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109,501 ~ 110,000 | | 4,400 | 3,480 | 2,560 | 2,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110,001 ~ 110,500 | | 4,460 | 3,540 | 2,620 | 2,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110,501 ~ 111,000 | | 4,520 | 3,600 | 2,680 | 2,090 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111,001 ~ 111,500 | | 4,580 | 3,660 | 2,740 | 2,120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111,501 ~ 112,000 | | 4,640 | 3,720 | 2,800 | 2,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112,001 ~ 112,500 | | 4,700 | 3,780 | 2,860 | 2,170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112,501 ~ 113,000 | | 4,760 | 3,840 | 2,920 | 2,190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113,001 ~ 113,500 | | 4,820 | 3,900 | 2,980 | 2,220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113,501 ~ 114,000 | | 4,880 | 3,960 | 3,040 | 2,240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114,001 ~ 114,500 | | 4,940 | 4,020 | 3,100 | 2,270 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114,501 ~ 115,000 | | 5,000 | 4,080 | 3,160 | 2,290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115,001 ~ 115,500 | | 5,060 | 4,140 | 3,220 | 2,320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115,501 ~ 116,000 | | 5,120 | 4,200 | 3,280 | 2,360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116,001 ~ 116,500 | | 5,180 | 4,260 | 3,340 | 2,420 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116,501 ~ 117,000 | | 5,240 | 4,320 | 3,400 | 2,480 | 2,010 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117,001 ~ 117,500 | | 5,300 | 4,380 | 3,460 | 2,540 | 2,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117,501 ~ 118,000 | | 5,360 | 4,440 | 3,520 | 2,600 | 2,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第3 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|-------|-------|-------|-------|-------|-------|-------|---|---|---|----|----|
| 118,001 ~ 118,500 | | 5,420 | 4,500 | 3,580 | 2,660 | 2,080 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118,501 ~ 119,000 | | 5,480 | 4,560 | 3,640 | 2,720 | 2,110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119,001 ~ 119,500 | | 5,540 | 4,620 | 3,700 | 2,780 | 2,130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119,501 ~ 120,000 | | 5,600 | 4,680 | 3,760 | 2,840 | 2,160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120,001 ~ 120,500 | | 5,660 | 4,740 | 3,820 | 2,900 | 2,180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120,501 ~ 121,000 | | 5,720 | 4,800 | 3,880 | 2,960 | 2,210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121,001 ~ 121,500 | | 5,780 | 4,860 | 3,940 | 3,020 | 2,230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121,501 ~ 122,000 | | 5,840 | 4,920 | 4,000 | 3,080 | 2,260 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122,001 ~ 122,500 | | 5,900 | 4,980 | 4,060 | 3,140 | 2,280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122,501 ~ 123,000 | | 5,960 | 5,040 | 4,120 | 3,200 | 2,310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123,001 ~ 123,500 | | 6,020 | 5,100 | 4,180 | 3,260 | 2,340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123,501 ~ 124,000 | | 6,080 | 5,160 | 4,240 | 3,320 | 2,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124,001 ~ 124,500 | | 6,140 | 5,220 | 4,300 | 3,380 | 2,460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124,501 ~ 125,000 | | 6,200 | 5,280 | 4,360 | 3,440 | 2,520 | 2,020 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125,001 ~ 125,500 | | 6,260 | 5,340 | 4,420 | 3,500 | 2,580 | 2,050 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125,501 ~ 126,000 | | 6,320 | 5,400 | 4,480 | 3,560 | 2,640 | 2,070 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126,001 ~ 126,500 | | 6,380 | 5,460 | 4,540 | 3,620 | 2,700 | 2,100 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126,501 ~ 127,000 | | 6,440 | 5,520 | 4,600 | 3,680 | 2,760 | 2,120 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127,001 ~ 127,500 | | 6,500 | 5,580 | 4,660 | 3,740 | 2,820 | 2,150 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127,501 ~ 128,000 | | 6,560 | 5,640 | 4,720 | 3,800 | 2,880 | 2,170 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128,001 ~ 128,500 | | 6,620 | 5,700 | 4,780 | 3,860 | 2,940 | 2,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128,501 ~ 129,000 | | 6,680 | 5,760 | 4,840 | 3,920 | 3,000 | 2,220 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129,001 ~ 129,500 | | 6,740 | 5,820 | 4,900 | 3,980 | 3,060 | 2,250 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129,501 ~ 130,000 | | 6,800 | 5,880 | 4,960 | 4,040 | 3,120 | 2,270 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130,001 ~ 130,500 | | 6,860 | 5,940 | 5,020 | 4,100 | 3,180 | 2,300 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130,501 ~ 131,000 | | 6,920 | 6,000 | 5,080 | 4,160 | 3,240 | 2,320 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131,001 ~ 131,500 | | 6,980 | 6,060 | 5,140 | 4,220 | 3,300 | 2,380 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131,501 ~ 132,000 | | 7,040 | 6,120 | 5,200 | 4,280 | 3,360 | 2,440 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132,001 ~ 132,500 | | 7,100 | 6,180 | 5,260 | 4,340 | 3,420 | 2,500 | 2,020 | 0 | 0 | 0 | 0 | 0 |
| 132,501 ~ 133,000 | | 7,160 | 6,240 | 5,320 | 4,400 | 3,480 | 2,560 | 2,040 | 0 | 0 | 0 | 0 | 0 |
| 133,001 ~ 133,500 | | 7,220 | 6,300 | 5,380 | 4,460 | 3,540 | 2,620 | 2,070 | 0 | 0 | 0 | 0 | 0 |
| 133,501 ~ 134,000 | | 7,280 | 6,360 | 5,440 | 4,520 | 3,600 | 2,680 | 2,090 | 0 | 0 | 0 | 0 | 0 |
| 134,001 ~ 134,500 | | 7,340 | 6,420 | 5,500 | 4,580 | 3,660 | 2,740 | 2,120 | 0 | 0 | 0 | 0 | 0 |
| 134,501 ~ 135,000 | | 7,400 | 6,480 | 5,560 | 4,640 | 3,720 | 2,800 | 2,140 | 0 | 0 | 0 | 0 | 0 |
| 135,001 ~ 135,500 | | 7,460 | 6,540 | 5,620 | 4,700 | 3,780 | 2,860 | 2,170 | 0 | 0 | 0 | 0 | 0 |
| 135,501 ~ 136,000 | | 7,520 | 6,600 | 5,680 | 4,760 | 3,840 | 2,920 | 2,190 | 0 | 0 | 0 | 0 | 0 |
| 136,001 ~ 136,500 | | 7,580 | 6,660 | 5,740 | 4,820 | 3,900 | 2,980 | 2,220 | 0 | 0 | 0 | 0 | 0 |
| 136,501 ~ 137,000 | | 7,640 | 6,720 | 5,800 | 4,880 | 3,960 | 3,040 | 2,240 | 0 | 0 | 0 | 0 | 0 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
 依有無配偶及受扶養親屬人數計算每月應扣繳稅額
 (有配偶者及無配偶者均適用)

頁數： 第4 頁
 單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|----|----|
| 137,001 ~ 137,500 | | 7,700 | 6,780 | 5,860 | 4,940 | 4,020 | 3,100 | 2,270 | 0 | 0 | 0 | 0 | 0 |
| 137,501 ~ 138,000 | | 7,760 | 6,840 | 5,920 | 5,000 | 4,080 | 3,160 | 2,290 | 0 | 0 | 0 | 0 | 0 |
| 138,001 ~ 138,500 | | 7,820 | 6,900 | 5,980 | 5,060 | 4,140 | 3,220 | 2,320 | 0 | 0 | 0 | 0 | 0 |
| 138,501 ~ 139,000 | | 7,880 | 6,960 | 6,040 | 5,120 | 4,200 | 3,280 | 2,360 | 0 | 0 | 0 | 0 | 0 |
| 139,001 ~ 139,500 | | 7,940 | 7,020 | 6,100 | 5,180 | 4,260 | 3,340 | 2,420 | 0 | 0 | 0 | 0 | 0 |
| 139,501 ~ 140,000 | | 8,000 | 7,080 | 6,160 | 5,240 | 4,320 | 3,400 | 2,480 | 2,010 | 0 | 0 | 0 | 0 |
| 140,001 ~ 140,500 | | 8,060 | 7,140 | 6,220 | 5,300 | 4,380 | 3,460 | 2,540 | 2,030 | 0 | 0 | 0 | 0 |
| 140,501 ~ 141,000 | | 8,120 | 7,200 | 6,280 | 5,360 | 4,440 | 3,520 | 2,600 | 2,060 | 0 | 0 | 0 | 0 |
| 141,001 ~ 141,500 | | 8,180 | 7,260 | 6,340 | 5,420 | 4,500 | 3,580 | 2,660 | 2,080 | 0 | 0 | 0 | 0 |
| 141,501 ~ 142,000 | | 8,240 | 7,320 | 6,400 | 5,480 | 4,560 | 3,640 | 2,720 | 2,110 | 0 | 0 | 0 | 0 |
| 142,001 ~ 142,500 | | 8,300 | 7,380 | 6,460 | 5,540 | 4,620 | 3,700 | 2,780 | 2,130 | 0 | 0 | 0 | 0 |
| 142,501 ~ 143,000 | | 8,360 | 7,440 | 6,520 | 5,600 | 4,680 | 3,760 | 2,840 | 2,160 | 0 | 0 | 0 | 0 |
| 143,001 ~ 143,500 | | 8,420 | 7,500 | 6,580 | 5,660 | 4,740 | 3,820 | 2,900 | 2,180 | 0 | 0 | 0 | 0 |
| 143,501 ~ 144,000 | | 8,480 | 7,560 | 6,640 | 5,720 | 4,800 | 3,880 | 2,960 | 2,210 | 0 | 0 | 0 | 0 |
| 144,001 ~ 144,500 | | 8,540 | 7,620 | 6,700 | 5,780 | 4,860 | 3,940 | 3,020 | 2,230 | 0 | 0 | 0 | 0 |
| 144,501 ~ 145,000 | | 8,600 | 7,680 | 6,760 | 5,840 | 4,920 | 4,000 | 3,080 | 2,260 | 0 | 0 | 0 | 0 |
| 145,001 ~ 145,500 | | 8,660 | 7,740 | 6,820 | 5,900 | 4,980 | 4,060 | 3,140 | 2,280 | 0 | 0 | 0 | 0 |
| 145,501 ~ 146,000 | | 8,720 | 7,800 | 6,880 | 5,960 | 5,040 | 4,120 | 3,200 | 2,310 | 0 | 0 | 0 | 0 |
| 146,001 ~ 146,500 | | 8,780 | 7,860 | 6,940 | 6,020 | 5,100 | 4,180 | 3,260 | 2,340 | 0 | 0 | 0 | 0 |
| 146,501 ~ 147,000 | | 8,840 | 7,920 | 7,000 | 6,080 | 5,160 | 4,240 | 3,320 | 2,400 | 0 | 0 | 0 | 0 |
| 147,001 ~ 147,500 | | 8,900 | 7,980 | 7,060 | 6,140 | 5,220 | 4,300 | 3,380 | 2,460 | 0 | 0 | 0 | 0 |
| 147,501 ~ 148,000 | | 8,960 | 8,040 | 7,120 | 6,200 | 5,280 | 4,360 | 3,440 | 2,520 | 2,020 | 0 | 0 | 0 |
| 148,001 ~ 148,500 | | 9,020 | 8,100 | 7,180 | 6,260 | 5,340 | 4,420 | 3,500 | 2,580 | 2,050 | 0 | 0 | 0 |
| 148,501 ~ 149,000 | | 9,080 | 8,160 | 7,240 | 6,320 | 5,400 | 4,480 | 3,560 | 2,640 | 2,070 | 0 | 0 | 0 |
| 149,001 ~ 149,500 | | 9,140 | 8,220 | 7,300 | 6,380 | 5,460 | 4,540 | 3,620 | 2,700 | 2,100 | 0 | 0 | 0 |
| 149,501 ~ 150,000 | | 9,200 | 8,280 | 7,360 | 6,440 | 5,520 | 4,600 | 3,680 | 2,760 | 2,120 | 0 | 0 | 0 |
| 150,001 ~ 150,500 | | 9,260 | 8,340 | 7,420 | 6,500 | 5,580 | 4,660 | 3,740 | 2,820 | 2,150 | 0 | 0 | 0 |
| 150,501 ~ 151,000 | | 9,320 | 8,400 | 7,480 | 6,560 | 5,640 | 4,720 | 3,800 | 2,880 | 2,170 | 0 | 0 | 0 |
| 151,001 ~ 151,500 | | 9,410 | 8,460 | 7,540 | 6,620 | 5,700 | 4,780 | 3,860 | 2,940 | 2,200 | 0 | 0 | 0 |
| 151,501 ~ 152,000 | | 9,510 | 8,520 | 7,600 | 6,680 | 5,760 | 4,840 | 3,920 | 3,000 | 2,220 | 0 | 0 | 0 |
| 152,001 ~ 152,500 | | 9,610 | 8,580 | 7,660 | 6,740 | 5,820 | 4,900 | 3,980 | 3,060 | 2,250 | 0 | 0 | 0 |
| 152,501 ~ 153,000 | | 9,710 | 8,640 | 7,720 | 6,800 | 5,880 | 4,960 | 4,040 | 3,120 | 2,270 | 0 | 0 | 0 |
| 153,001 ~ 153,500 | | 9,810 | 8,700 | 7,780 | 6,860 | 5,940 | 5,020 | 4,100 | 3,180 | 2,300 | 0 | 0 | 0 |
| 153,501 ~ 154,000 | | 9,910 | 8,760 | 7,840 | 6,920 | 6,000 | 5,080 | 4,160 | 3,240 | 2,320 | 0 | 0 | 0 |
| 154,001 ~ 154,500 | | 10,010 | 8,820 | 7,900 | 6,980 | 6,060 | 5,140 | 4,220 | 3,300 | 2,380 | 0 | 0 | 0 |
| 154,501 ~ 155,000 | | 10,110 | 8,880 | 7,960 | 7,040 | 6,120 | 5,200 | 4,280 | 3,360 | 2,440 | 0 | 0 | 0 |
| 155,001 ~ 155,500 | | 10,210 | 8,940 | 8,020 | 7,100 | 6,180 | 5,260 | 4,340 | 3,420 | 2,500 | 2,020 | 0 | 0 |
| 155,501 ~ 156,000 | | 10,310 | 9,000 | 8,080 | 7,160 | 6,240 | 5,320 | 4,400 | 3,480 | 2,560 | 2,040 | 0 | 0 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第5 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 156,001 ~ 156,500 | | 10,410 | 9,060 | 8,140 | 7,220 | 6,300 | 5,380 | 4,460 | 3,540 | 2,620 | 2,070 | 0 | 0 |
| 156,501 ~ 157,000 | | 10,510 | 9,120 | 8,200 | 7,280 | 6,360 | 5,440 | 4,520 | 3,600 | 2,680 | 2,090 | 0 | 0 |
| 157,001 ~ 157,500 | | 10,610 | 9,180 | 8,260 | 7,340 | 6,420 | 5,500 | 4,580 | 3,660 | 2,740 | 2,120 | 0 | 0 |
| 157,501 ~ 158,000 | | 10,710 | 9,240 | 8,320 | 7,400 | 6,480 | 5,560 | 4,640 | 3,720 | 2,800 | 2,140 | 0 | 0 |
| 158,001 ~ 158,500 | | 10,810 | 9,300 | 8,380 | 7,460 | 6,540 | 5,620 | 4,700 | 3,780 | 2,860 | 2,170 | 0 | 0 |
| 158,501 ~ 159,000 | | 10,910 | 9,380 | 8,440 | 7,520 | 6,600 | 5,680 | 4,760 | 3,840 | 2,920 | 2,190 | 0 | 0 |
| 159,001 ~ 159,500 | | 11,010 | 9,480 | 8,500 | 7,580 | 6,660 | 5,740 | 4,820 | 3,900 | 2,980 | 2,220 | 0 | 0 |
| 159,501 ~ 160,000 | | 11,110 | 9,580 | 8,560 | 7,640 | 6,720 | 5,800 | 4,880 | 3,960 | 3,040 | 2,240 | 0 | 0 |
| 160,001 ~ 160,500 | | 11,210 | 9,680 | 8,620 | 7,700 | 6,780 | 5,860 | 4,940 | 4,020 | 3,100 | 2,270 | 0 | 0 |
| 160,501 ~ 161,000 | | 11,310 | 9,780 | 8,680 | 7,760 | 6,840 | 5,920 | 5,000 | 4,080 | 3,160 | 2,290 | 0 | 0 |
| 161,001 ~ 161,500 | | 11,410 | 9,880 | 8,740 | 7,820 | 6,900 | 5,980 | 5,060 | 4,140 | 3,220 | 2,320 | 0 | 0 |
| 161,501 ~ 162,000 | | 11,510 | 9,980 | 8,800 | 7,880 | 6,960 | 6,040 | 5,120 | 4,200 | 3,280 | 2,360 | 0 | 0 |
| 162,001 ~ 162,500 | | 11,610 | 10,080 | 8,860 | 7,940 | 7,020 | 6,100 | 5,180 | 4,260 | 3,340 | 2,420 | 0 | 0 |
| 162,501 ~ 163,000 | | 11,710 | 10,180 | 8,920 | 8,000 | 7,080 | 6,160 | 5,240 | 4,320 | 3,400 | 2,480 | 2,010 | 0 |
| 163,001 ~ 163,500 | | 11,810 | 10,280 | 8,980 | 8,060 | 7,140 | 6,220 | 5,300 | 4,380 | 3,460 | 2,540 | 2,030 | 0 |
| 163,501 ~ 164,000 | | 11,910 | 10,380 | 9,040 | 8,120 | 7,200 | 6,280 | 5,360 | 4,440 | 3,520 | 2,600 | 2,060 | 0 |
| 164,001 ~ 164,500 | | 12,010 | 10,480 | 9,100 | 8,180 | 7,260 | 6,340 | 5,420 | 4,500 | 3,580 | 2,660 | 2,080 | 0 |
| 164,501 ~ 165,000 | | 12,110 | 10,580 | 9,160 | 8,240 | 7,320 | 6,400 | 5,480 | 4,560 | 3,640 | 2,720 | 2,110 | 0 |
| 165,001 ~ 165,500 | | 12,210 | 10,680 | 9,220 | 8,300 | 7,380 | 6,460 | 5,540 | 4,620 | 3,700 | 2,780 | 2,130 | 0 |
| 165,501 ~ 166,000 | | 12,310 | 10,780 | 9,280 | 8,360 | 7,440 | 6,520 | 5,600 | 4,680 | 3,760 | 2,840 | 2,160 | 0 |
| 166,001 ~ 166,500 | | 12,410 | 10,880 | 9,350 | 8,420 | 7,500 | 6,580 | 5,660 | 4,740 | 3,820 | 2,900 | 2,180 | 0 |
| 166,501 ~ 167,000 | | 12,510 | 10,980 | 9,450 | 8,480 | 7,560 | 6,640 | 5,720 | 4,800 | 3,880 | 2,960 | 2,210 | 0 |
| 167,001 ~ 167,500 | | 12,610 | 11,080 | 9,550 | 8,540 | 7,620 | 6,700 | 5,780 | 4,860 | 3,940 | 3,020 | 2,230 | 0 |
| 167,501 ~ 168,000 | | 12,710 | 11,180 | 9,650 | 8,600 | 7,680 | 6,760 | 5,840 | 4,920 | 4,000 | 3,080 | 2,260 | 0 |
| 168,001 ~ 168,500 | | 12,810 | 11,280 | 9,750 | 8,660 | 7,740 | 6,820 | 5,900 | 4,980 | 4,060 | 3,140 | 2,280 | 0 |
| 168,501 ~ 169,000 | | 12,910 | 11,380 | 9,850 | 8,720 | 7,800 | 6,880 | 5,960 | 5,040 | 4,120 | 3,200 | 2,310 | 0 |
| 169,001 ~ 169,500 | | 13,010 | 11,480 | 9,950 | 8,780 | 7,860 | 6,940 | 6,020 | 5,100 | 4,180 | 3,260 | 2,340 | 0 |
| 169,501 ~ 170,000 | | 13,110 | 11,580 | 10,050 | 8,840 | 7,920 | 7,000 | 6,080 | 5,160 | 4,240 | 3,320 | 2,400 | 0 |
| 170,001 ~ 170,500 | | 13,210 | 11,680 | 10,150 | 8,900 | 7,980 | 7,060 | 6,140 | 5,220 | 4,300 | 3,380 | 2,460 | 0 |
| 170,501 ~ 171,000 | | 13,310 | 11,780 | 10,250 | 8,960 | 8,040 | 7,120 | 6,200 | 5,280 | 4,360 | 3,440 | 2,520 | 2,020 |
| 171,001 ~ 171,500 | | 13,410 | 11,880 | 10,350 | 9,020 | 8,100 | 7,180 | 6,260 | 5,340 | 4,420 | 3,500 | 2,580 | 2,050 |
| 171,501 ~ 172,000 | | 13,510 | 11,980 | 10,450 | 9,080 | 8,160 | 7,240 | 6,320 | 5,400 | 4,480 | 3,560 | 2,640 | 2,070 |
| 172,001 ~ 172,500 | | 13,610 | 12,080 | 10,550 | 9,140 | 8,220 | 7,300 | 6,380 | 5,460 | 4,540 | 3,620 | 2,700 | 2,100 |
| 172,501 ~ 173,000 | | 13,710 | 12,180 | 10,650 | 9,200 | 8,280 | 7,360 | 6,440 | 5,520 | 4,600 | 3,680 | 2,760 | 2,120 |
| 173,001 ~ 173,500 | | 13,810 | 12,280 | 10,750 | 9,260 | 8,340 | 7,420 | 6,500 | 5,580 | 4,660 | 3,740 | 2,820 | 2,150 |
| 173,501 ~ 174,000 | | 13,910 | 12,380 | 10,850 | 9,320 | 8,400 | 7,480 | 6,560 | 5,640 | 4,720 | 3,800 | 2,880 | 2,170 |
| 174,001 ~ 174,500 | | 14,010 | 12,480 | 10,950 | 9,410 | 8,460 | 7,540 | 6,620 | 5,700 | 4,780 | 3,860 | 2,940 | 2,200 |
| 174,501 ~ 175,000 | | 14,110 | 12,580 | 11,050 | 9,510 | 8,520 | 7,600 | 6,680 | 5,760 | 4,840 | 3,920 | 3,000 | 2,220 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
 依有無配偶及受扶養親屬人數計算每月應扣繳稅額
 (有配偶者及無配偶者均適用)

頁數： 第6 頁
 單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|
| 175,001 ~ 175,500 | | 14,210 | 12,680 | 11,150 | 9,610 | 8,580 | 7,660 | 6,740 | 5,820 | 4,900 | 3,980 | 3,060 | 2,250 |
| 175,501 ~ 176,000 | | 14,310 | 12,780 | 11,250 | 9,710 | 8,640 | 7,720 | 6,800 | 5,880 | 4,960 | 4,040 | 3,120 | 2,270 |
| 176,001 ~ 176,500 | | 14,410 | 12,880 | 11,350 | 9,810 | 8,700 | 7,780 | 6,860 | 5,940 | 5,020 | 4,100 | 3,180 | 2,300 |
| 176,501 ~ 177,000 | | 14,510 | 12,980 | 11,450 | 9,910 | 8,760 | 7,840 | 6,920 | 6,000 | 5,080 | 4,160 | 3,240 | 2,320 |
| 177,001 ~ 177,500 | | 14,610 | 13,080 | 11,550 | 10,010 | 8,820 | 7,900 | 6,980 | 6,060 | 5,140 | 4,220 | 3,300 | 2,380 |
| 177,501 ~ 178,000 | | 14,710 | 13,180 | 11,650 | 10,110 | 8,880 | 7,960 | 7,040 | 6,120 | 5,200 | 4,280 | 3,360 | 2,440 |
| 178,001 ~ 178,500 | | 14,810 | 13,280 | 11,750 | 10,210 | 8,940 | 8,020 | 7,100 | 6,180 | 5,260 | 4,340 | 3,420 | 2,500 |
| 178,501 ~ 179,000 | | 14,910 | 13,380 | 11,850 | 10,310 | 9,000 | 8,080 | 7,160 | 6,240 | 5,320 | 4,400 | 3,480 | 2,560 |
| 179,001 ~ 179,500 | | 15,010 | 13,480 | 11,950 | 10,410 | 9,060 | 8,140 | 7,220 | 6,300 | 5,380 | 4,460 | 3,540 | 2,620 |
| 179,501 ~ 180,000 | | 15,110 | 13,580 | 12,050 | 10,510 | 9,120 | 8,200 | 7,280 | 6,360 | 5,440 | 4,520 | 3,600 | 2,680 |
| 180,001 ~ 180,500 | | 15,210 | 13,680 | 12,150 | 10,610 | 9,180 | 8,260 | 7,340 | 6,420 | 5,500 | 4,580 | 3,660 | 2,740 |
| 180,501 ~ 181,000 | | 15,310 | 13,780 | 12,250 | 10,710 | 9,240 | 8,320 | 7,400 | 6,480 | 5,560 | 4,640 | 3,720 | 2,800 |
| 181,001 ~ 181,500 | | 15,410 | 13,880 | 12,350 | 10,810 | 9,300 | 8,380 | 7,460 | 6,540 | 5,620 | 4,700 | 3,780 | 2,860 |
| 181,501 ~ 182,000 | | 15,510 | 13,980 | 12,450 | 10,910 | 9,380 | 8,440 | 7,520 | 6,600 | 5,680 | 4,760 | 3,840 | 2,920 |
| 182,001 ~ 182,500 | | 15,610 | 14,080 | 12,550 | 11,010 | 9,480 | 8,500 | 7,580 | 6,660 | 5,740 | 4,820 | 3,900 | 2,980 |
| 182,501 ~ 183,000 | | 15,710 | 14,180 | 12,650 | 11,110 | 9,580 | 8,560 | 7,640 | 6,720 | 5,800 | 4,880 | 3,960 | 3,040 |
| 183,001 ~ 183,500 | | 15,810 | 14,280 | 12,750 | 11,210 | 9,680 | 8,620 | 7,700 | 6,780 | 5,860 | 4,940 | 4,020 | 3,100 |
| 183,501 ~ 184,000 | | 15,910 | 14,380 | 12,850 | 11,310 | 9,780 | 8,680 | 7,760 | 6,840 | 5,920 | 5,000 | 4,080 | 3,160 |
| 184,001 ~ 184,500 | | 16,010 | 14,480 | 12,950 | 11,410 | 9,880 | 8,740 | 7,820 | 6,900 | 5,980 | 5,060 | 4,140 | 3,220 |
| 184,501 ~ 185,000 | | 16,110 | 14,580 | 13,050 | 11,510 | 9,980 | 8,800 | 7,880 | 6,960 | 6,040 | 5,120 | 4,200 | 3,280 |
| 185,001 ~ 185,500 | | 16,210 | 14,680 | 13,150 | 11,610 | 10,080 | 8,860 | 7,940 | 7,020 | 6,100 | 5,180 | 4,260 | 3,340 |
| 185,501 ~ 186,000 | | 16,310 | 14,780 | 13,250 | 11,710 | 10,180 | 8,920 | 8,000 | 7,080 | 6,160 | 5,240 | 4,320 | 3,400 |
| 186,001 ~ 186,500 | | 16,410 | 14,880 | 13,350 | 11,810 | 10,280 | 8,980 | 8,060 | 7,140 | 6,220 | 5,300 | 4,380 | 3,460 |
| 186,501 ~ 187,000 | | 16,510 | 14,980 | 13,450 | 11,910 | 10,380 | 9,040 | 8,120 | 7,200 | 6,280 | 5,360 | 4,440 | 3,520 |
| 187,001 ~ 187,500 | | 16,610 | 15,080 | 13,550 | 12,010 | 10,480 | 9,100 | 8,180 | 7,260 | 6,340 | 5,420 | 4,500 | 3,580 |
| 187,501 ~ 188,000 | | 16,710 | 15,180 | 13,650 | 12,110 | 10,580 | 9,160 | 8,240 | 7,320 | 6,400 | 5,480 | 4,560 | 3,640 |
| 188,001 ~ 188,500 | | 16,810 | 15,280 | 13,750 | 12,210 | 10,680 | 9,220 | 8,300 | 7,380 | 6,460 | 5,540 | 4,620 | 3,700 |
| 188,501 ~ 189,000 | | 16,910 | 15,380 | 13,850 | 12,310 | 10,780 | 9,280 | 8,360 | 7,440 | 6,520 | 5,600 | 4,680 | 3,760 |
| 189,001 ~ 189,500 | | 17,010 | 15,480 | 13,950 | 12,410 | 10,880 | 9,350 | 8,420 | 7,500 | 6,580 | 5,660 | 4,740 | 3,820 |
| 189,501 ~ 190,000 | | 17,110 | 15,580 | 14,050 | 12,510 | 10,980 | 9,450 | 8,480 | 7,560 | 6,640 | 5,720 | 4,800 | 3,880 |
| 190,001 ~ 190,500 | | 17,210 | 15,680 | 14,150 | 12,610 | 11,080 | 9,550 | 8,540 | 7,620 | 6,700 | 5,780 | 4,860 | 3,940 |
| 190,501 ~ 191,000 | | 17,310 | 15,780 | 14,250 | 12,710 | 11,180 | 9,650 | 8,600 | 7,680 | 6,760 | 5,840 | 4,920 | 4,000 |
| 191,001 ~ 191,500 | | 17,410 | 15,880 | 14,350 | 12,810 | 11,280 | 9,750 | 8,660 | 7,740 | 6,820 | 5,900 | 4,980 | 4,060 |
| 191,501 ~ 192,000 | | 17,510 | 15,980 | 14,450 | 12,910 | 11,380 | 9,850 | 8,720 | 7,800 | 6,880 | 5,960 | 5,040 | 4,120 |
| 192,001 ~ 192,500 | | 17,610 | 16,080 | 14,550 | 13,010 | 11,480 | 9,950 | 8,780 | 7,860 | 6,940 | 6,020 | 5,100 | 4,180 |
| 192,501 ~ 193,000 | | 17,710 | 16,180 | 14,650 | 13,110 | 11,580 | 10,050 | 8,840 | 7,920 | 7,000 | 6,080 | 5,160 | 4,240 |
| 193,001 ~ 193,500 | | 17,810 | 16,280 | 14,750 | 13,210 | 11,680 | 10,150 | 8,900 | 7,980 | 7,060 | 6,140 | 5,220 | 4,300 |
| 193,501 ~ 194,000 | | 17,910 | 16,380 | 14,850 | 13,310 | 11,780 | 10,250 | 8,960 | 8,040 | 7,120 | 6,200 | 5,280 | 4,360 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
 依有無配偶及受扶養親屬人數計算每月應扣繳稅額
 (有配偶者及無配偶者均適用)

頁數： 第7 頁
 單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|
| 194,001 ~ 194,500 | | 18,010 | 16,480 | 14,950 | 13,410 | 11,880 | 10,350 | 9,020 | 8,100 | 7,180 | 6,260 | 5,340 | 4,420 |
| 194,501 ~ 195,000 | | 18,110 | 16,580 | 15,050 | 13,510 | 11,980 | 10,450 | 9,080 | 8,160 | 7,240 | 6,320 | 5,400 | 4,480 |
| 195,001 ~ 195,500 | | 18,210 | 16,680 | 15,150 | 13,610 | 12,080 | 10,550 | 9,140 | 8,220 | 7,300 | 6,380 | 5,460 | 4,540 |
| 195,501 ~ 196,000 | | 18,310 | 16,780 | 15,250 | 13,710 | 12,180 | 10,650 | 9,200 | 8,280 | 7,360 | 6,440 | 5,520 | 4,600 |
| 196,001 ~ 196,500 | | 18,410 | 16,880 | 15,350 | 13,810 | 12,280 | 10,750 | 9,260 | 8,340 | 7,420 | 6,500 | 5,580 | 4,660 |
| 196,501 ~ 197,000 | | 18,510 | 16,980 | 15,450 | 13,910 | 12,380 | 10,850 | 9,320 | 8,400 | 7,480 | 6,560 | 5,640 | 4,720 |
| 197,001 ~ 197,500 | | 18,610 | 17,080 | 15,550 | 14,010 | 12,480 | 10,950 | 9,410 | 8,460 | 7,540 | 6,620 | 5,700 | 4,780 |
| 197,501 ~ 198,000 | | 18,710 | 17,180 | 15,650 | 14,110 | 12,580 | 11,050 | 9,510 | 8,520 | 7,600 | 6,680 | 5,760 | 4,840 |
| 198,001 ~ 198,500 | | 18,810 | 17,280 | 15,750 | 14,210 | 12,680 | 11,150 | 9,610 | 8,580 | 7,660 | 6,740 | 5,820 | 4,900 |
| 198,501 ~ 199,000 | | 18,910 | 17,380 | 15,850 | 14,310 | 12,780 | 11,250 | 9,710 | 8,640 | 7,720 | 6,800 | 5,880 | 4,960 |
| 199,001 ~ 199,500 | | 19,010 | 17,480 | 15,950 | 14,410 | 12,880 | 11,350 | 9,810 | 8,700 | 7,780 | 6,860 | 5,940 | 5,020 |
| 199,501 ~ 200,000 | | 19,110 | 17,580 | 16,050 | 14,510 | 12,980 | 11,450 | 9,910 | 8,760 | 7,840 | 6,920 | 6,000 | 5,080 |
| 200,001 ~ 200,500 | | 19,210 | 17,680 | 16,150 | 14,610 | 13,080 | 11,550 | 10,010 | 8,820 | 7,900 | 6,980 | 6,060 | 5,140 |
| 200,501 ~ 201,000 | | 19,310 | 17,780 | 16,250 | 14,710 | 13,180 | 11,650 | 10,110 | 8,880 | 7,960 | 7,040 | 6,120 | 5,200 |
| 201,001 ~ 201,500 | | 19,410 | 17,880 | 16,350 | 14,810 | 13,280 | 11,750 | 10,210 | 8,940 | 8,020 | 7,100 | 6,180 | 5,260 |
| 201,501 ~ 202,000 | | 19,510 | 17,980 | 16,450 | 14,910 | 13,380 | 11,850 | 10,310 | 9,000 | 8,080 | 7,160 | 6,240 | 5,320 |
| 202,001 ~ 202,500 | | 19,610 | 18,080 | 16,550 | 15,010 | 13,480 | 11,950 | 10,410 | 9,060 | 8,140 | 7,220 | 6,300 | 5,380 |
| 202,501 ~ 203,000 | | 19,710 | 18,180 | 16,650 | 15,110 | 13,580 | 12,050 | 10,510 | 9,120 | 8,200 | 7,280 | 6,360 | 5,440 |
| 203,001 ~ 203,500 | | 19,810 | 18,280 | 16,750 | 15,210 | 13,680 | 12,150 | 10,610 | 9,180 | 8,260 | 7,340 | 6,420 | 5,500 |
| 203,501 ~ 204,000 | | 19,910 | 18,380 | 16,850 | 15,310 | 13,780 | 12,250 | 10,710 | 9,240 | 8,320 | 7,400 | 6,480 | 5,560 |
| 204,001 ~ 204,500 | | 20,010 | 18,480 | 16,950 | 15,410 | 13,880 | 12,350 | 10,810 | 9,300 | 8,380 | 7,460 | 6,540 | 5,620 |
| 204,501 ~ 205,000 | | 20,110 | 18,580 | 17,050 | 15,510 | 13,980 | 12,450 | 10,910 | 9,380 | 8,440 | 7,520 | 6,600 | 5,680 |
| 205,001 ~ 205,500 | | 20,210 | 18,680 | 17,150 | 15,610 | 14,080 | 12,550 | 11,010 | 9,480 | 8,500 | 7,580 | 6,660 | 5,740 |
| 205,501 ~ 206,000 | | 20,310 | 18,780 | 17,250 | 15,710 | 14,180 | 12,650 | 11,110 | 9,580 | 8,560 | 7,640 | 6,720 | 5,800 |
| 206,001 ~ 206,500 | | 20,410 | 18,880 | 17,350 | 15,810 | 14,280 | 12,750 | 11,210 | 9,680 | 8,620 | 7,700 | 6,780 | 5,860 |
| 206,501 ~ 207,000 | | 20,510 | 18,980 | 17,450 | 15,910 | 14,380 | 12,850 | 11,310 | 9,780 | 8,680 | 7,760 | 6,840 | 5,920 |
| 207,001 ~ 207,500 | | 20,610 | 19,080 | 17,550 | 16,010 | 14,480 | 12,950 | 11,410 | 9,880 | 8,740 | 7,820 | 6,900 | 5,980 |
| 207,501 ~ 208,000 | | 20,710 | 19,180 | 17,650 | 16,110 | 14,580 | 13,050 | 11,510 | 9,980 | 8,800 | 7,880 | 6,960 | 6,040 |
| 208,001 ~ 208,500 | | 20,810 | 19,280 | 17,750 | 16,210 | 14,680 | 13,150 | 11,610 | 10,080 | 8,860 | 7,940 | 7,020 | 6,100 |
| 208,501 ~ 209,000 | | 20,910 | 19,380 | 17,850 | 16,310 | 14,780 | 13,250 | 11,710 | 10,180 | 8,920 | 8,000 | 7,080 | 6,160 |
| 209,001 ~ 209,500 | | 21,010 | 19,480 | 17,950 | 16,410 | 14,880 | 13,350 | 11,810 | 10,280 | 8,980 | 8,060 | 7,140 | 6,220 |
| 209,501 ~ 210,000 | | 21,110 | 19,580 | 18,050 | 16,510 | 14,980 | 13,450 | 11,910 | 10,380 | 9,040 | 8,120 | 7,200 | 6,280 |
| 210,001 ~ 210,500 | | 21,210 | 19,680 | 18,150 | 16,610 | 15,080 | 13,550 | 12,010 | 10,480 | 9,100 | 8,180 | 7,260 | 6,340 |
| 210,501 ~ 211,000 | | 21,310 | 19,780 | 18,250 | 16,710 | 15,180 | 13,650 | 12,110 | 10,580 | 9,160 | 8,240 | 7,320 | 6,400 |
| 211,001 ~ 211,500 | | 21,410 | 19,880 | 18,350 | 16,810 | 15,280 | 13,750 | 12,210 | 10,680 | 9,220 | 8,300 | 7,380 | 6,460 |
| 211,501 ~ 212,000 | | 21,510 | 19,980 | 18,450 | 16,910 | 15,380 | 13,850 | 12,310 | 10,780 | 9,280 | 8,360 | 7,440 | 6,520 |
| 212,001 ~ 212,500 | | 21,610 | 20,080 | 18,550 | 17,010 | 15,480 | 13,950 | 12,410 | 10,880 | 9,350 | 8,420 | 7,500 | 6,580 |
| 212,501 ~ 213,000 | | 21,710 | 20,180 | 18,650 | 17,110 | 15,580 | 14,050 | 12,510 | 10,980 | 9,450 | 8,480 | 7,560 | 6,640 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
 依有無配偶及受扶養親屬人數計算每月應扣繳稅額
 (有配偶者及無配偶者均適用)

頁數： 第8 頁
 單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| 213,001 ~ 213,500 | | 21,810 | 20,280 | 18,750 | 17,210 | 15,680 | 14,150 | 12,610 | 11,080 | 9,550 | 8,540 | 7,620 | 6,700 |
| 213,501 ~ 214,000 | | 21,910 | 20,380 | 18,850 | 17,310 | 15,780 | 14,250 | 12,710 | 11,180 | 9,650 | 8,600 | 7,680 | 6,760 |
| 214,001 ~ 214,500 | | 22,010 | 20,480 | 18,950 | 17,410 | 15,880 | 14,350 | 12,810 | 11,280 | 9,750 | 8,660 | 7,740 | 6,820 |
| 214,501 ~ 215,000 | | 22,110 | 20,580 | 19,050 | 17,510 | 15,980 | 14,450 | 12,910 | 11,380 | 9,850 | 8,720 | 7,800 | 6,880 |
| 215,001 ~ 215,500 | | 22,210 | 20,680 | 19,150 | 17,610 | 16,080 | 14,550 | 13,010 | 11,480 | 9,950 | 8,780 | 7,860 | 6,940 |
| 215,501 ~ 216,000 | | 22,310 | 20,780 | 19,250 | 17,710 | 16,180 | 14,650 | 13,110 | 11,580 | 10,050 | 8,840 | 7,920 | 7,000 |
| 216,001 ~ 216,500 | | 22,410 | 20,880 | 19,350 | 17,810 | 16,280 | 14,750 | 13,210 | 11,680 | 10,150 | 8,900 | 7,980 | 7,060 |
| 216,501 ~ 217,000 | | 22,510 | 20,980 | 19,450 | 17,910 | 16,380 | 14,850 | 13,310 | 11,780 | 10,250 | 8,960 | 8,040 | 7,120 |
| 217,001 ~ 217,500 | | 22,610 | 21,080 | 19,550 | 18,010 | 16,480 | 14,950 | 13,410 | 11,880 | 10,350 | 9,020 | 8,100 | 7,180 |
| 217,501 ~ 218,000 | | 22,710 | 21,180 | 19,650 | 18,110 | 16,580 | 15,050 | 13,510 | 11,980 | 10,450 | 9,080 | 8,160 | 7,240 |
| 218,001 ~ 218,500 | | 22,810 | 21,280 | 19,750 | 18,210 | 16,680 | 15,150 | 13,610 | 12,080 | 10,550 | 9,140 | 8,220 | 7,300 |
| 218,501 ~ 219,000 | | 22,910 | 21,380 | 19,850 | 18,310 | 16,780 | 15,250 | 13,710 | 12,180 | 10,650 | 9,200 | 8,280 | 7,360 |
| 219,001 ~ 219,500 | | 23,010 | 21,480 | 19,950 | 18,410 | 16,880 | 15,350 | 13,810 | 12,280 | 10,750 | 9,260 | 8,340 | 7,420 |
| 219,501 ~ 220,000 | | 23,110 | 21,580 | 20,050 | 18,510 | 16,980 | 15,450 | 13,910 | 12,380 | 10,850 | 9,320 | 8,400 | 7,480 |
| 220,001 ~ 220,500 | | 23,210 | 21,680 | 20,150 | 18,610 | 17,080 | 15,550 | 14,010 | 12,480 | 10,950 | 9,410 | 8,460 | 7,540 |
| 220,501 ~ 221,000 | | 23,310 | 21,780 | 20,250 | 18,710 | 17,180 | 15,650 | 14,110 | 12,580 | 11,050 | 9,510 | 8,520 | 7,600 |
| 221,001 ~ 221,500 | | 23,410 | 21,880 | 20,350 | 18,810 | 17,280 | 15,750 | 14,210 | 12,680 | 11,150 | 9,610 | 8,580 | 7,660 |
| 221,501 ~ 222,000 | | 23,510 | 21,980 | 20,450 | 18,910 | 17,380 | 15,850 | 14,310 | 12,780 | 11,250 | 9,710 | 8,640 | 7,720 |
| 222,001 ~ 222,500 | | 23,610 | 22,080 | 20,550 | 19,010 | 17,480 | 15,950 | 14,410 | 12,880 | 11,350 | 9,810 | 8,700 | 7,780 |
| 222,501 ~ 223,000 | | 23,710 | 22,180 | 20,650 | 19,110 | 17,580 | 16,050 | 14,510 | 12,980 | 11,450 | 9,910 | 8,760 | 7,840 |
| 223,001 ~ 223,500 | | 23,810 | 22,280 | 20,750 | 19,210 | 17,680 | 16,150 | 14,610 | 13,080 | 11,550 | 10,010 | 8,820 | 7,900 |
| 223,501 ~ 224,000 | | 23,910 | 22,380 | 20,850 | 19,310 | 17,780 | 16,250 | 14,710 | 13,180 | 11,650 | 10,110 | 8,880 | 7,960 |
| 224,001 ~ 224,500 | | 24,010 | 22,480 | 20,950 | 19,410 | 17,880 | 16,350 | 14,810 | 13,280 | 11,750 | 10,210 | 8,940 | 8,020 |
| 224,501 ~ 225,000 | | 24,110 | 22,580 | 21,050 | 19,510 | 17,980 | 16,450 | 14,910 | 13,380 | 11,850 | 10,310 | 9,000 | 8,080 |
| 225,001 ~ 225,500 | | 24,210 | 22,680 | 21,150 | 19,610 | 18,080 | 16,550 | 15,010 | 13,480 | 11,950 | 10,410 | 9,060 | 8,140 |
| 225,501 ~ 226,000 | | 24,310 | 22,780 | 21,250 | 19,710 | 18,180 | 16,650 | 15,110 | 13,580 | 12,050 | 10,510 | 9,120 | 8,200 |
| 226,001 ~ 226,500 | | 24,410 | 22,880 | 21,350 | 19,810 | 18,280 | 16,750 | 15,210 | 13,680 | 12,150 | 10,610 | 9,180 | 8,260 |
| 226,501 ~ 227,000 | | 24,510 | 22,980 | 21,450 | 19,910 | 18,380 | 16,850 | 15,310 | 13,780 | 12,250 | 10,710 | 9,240 | 8,320 |
| 227,001 ~ 227,500 | | 24,610 | 23,080 | 21,550 | 20,010 | 18,480 | 16,950 | 15,410 | 13,880 | 12,350 | 10,810 | 9,300 | 8,380 |
| 227,501 ~ 228,000 | | 24,710 | 23,180 | 21,650 | 20,110 | 18,580 | 17,050 | 15,510 | 13,980 | 12,450 | 10,910 | 9,380 | 8,440 |
| 228,001 ~ 228,500 | | 24,810 | 23,280 | 21,750 | 20,210 | 18,680 | 17,150 | 15,610 | 14,080 | 12,550 | 11,010 | 9,480 | 8,500 |
| 228,501 ~ 229,000 | | 24,910 | 23,380 | 21,850 | 20,310 | 18,780 | 17,250 | 15,710 | 14,180 | 12,650 | 11,110 | 9,580 | 8,560 |
| 229,001 ~ 229,500 | | 25,010 | 23,480 | 21,950 | 20,410 | 18,880 | 17,350 | 15,810 | 14,280 | 12,750 | 11,210 | 9,680 | 8,620 |
| 229,501 ~ 230,000 | | 25,110 | 23,580 | 22,050 | 20,510 | 18,980 | 17,450 | 15,910 | 14,380 | 12,850 | 11,310 | 9,780 | 8,680 |
| 230,001 ~ 230,500 | | 25,210 | 23,680 | 22,150 | 20,610 | 19,080 | 17,550 | 16,010 | 14,480 | 12,950 | 11,410 | 9,880 | 8,740 |
| 230,501 ~ 231,000 | | 25,310 | 23,780 | 22,250 | 20,710 | 19,180 | 17,650 | 16,110 | 14,580 | 13,050 | 11,510 | 9,980 | 8,800 |
| 231,001 ~ 231,500 | | 25,410 | 23,880 | 22,350 | 20,810 | 19,280 | 17,750 | 16,210 | 14,680 | 13,150 | 11,610 | 10,080 | 8,860 |
| 231,501 ~ 232,000 | | 25,510 | 23,980 | 22,450 | 20,910 | 19,380 | 17,850 | 16,310 | 14,780 | 13,250 | 11,710 | 10,180 | 8,920 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第9 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 232,001 ~ 232,500 | | 25,610 | 24,080 | 22,550 | 21,010 | 19,480 | 17,950 | 16,410 | 14,880 | 13,350 | 11,810 | 10,280 | 8,980 |
| 232,501 ~ 233,000 | | 25,710 | 24,180 | 22,650 | 21,110 | 19,580 | 18,050 | 16,510 | 14,980 | 13,450 | 11,910 | 10,380 | 9,040 |
| 233,001 ~ 233,500 | | 25,810 | 24,280 | 22,750 | 21,210 | 19,680 | 18,150 | 16,610 | 15,080 | 13,550 | 12,010 | 10,480 | 9,100 |
| 233,501 ~ 234,000 | | 25,910 | 24,380 | 22,850 | 21,310 | 19,780 | 18,250 | 16,710 | 15,180 | 13,650 | 12,110 | 10,580 | 9,160 |
| 234,001 ~ 234,500 | | 26,010 | 24,480 | 22,950 | 21,410 | 19,880 | 18,350 | 16,810 | 15,280 | 13,750 | 12,210 | 10,680 | 9,220 |
| 234,501 ~ 235,000 | | 26,110 | 24,580 | 23,050 | 21,510 | 19,980 | 18,450 | 16,910 | 15,380 | 13,850 | 12,310 | 10,780 | 9,280 |
| 235,001 ~ 235,500 | | 26,210 | 24,680 | 23,150 | 21,610 | 20,080 | 18,550 | 17,010 | 15,480 | 13,950 | 12,410 | 10,880 | 9,350 |
| 235,501 ~ 236,000 | | 26,310 | 24,780 | 23,250 | 21,710 | 20,180 | 18,650 | 17,110 | 15,580 | 14,050 | 12,510 | 10,980 | 9,450 |
| 236,001 ~ 236,500 | | 26,410 | 24,880 | 23,350 | 21,810 | 20,280 | 18,750 | 17,210 | 15,680 | 14,150 | 12,610 | 11,080 | 9,550 |
| 236,501 ~ 237,000 | | 26,510 | 24,980 | 23,450 | 21,910 | 20,380 | 18,850 | 17,310 | 15,780 | 14,250 | 12,710 | 11,180 | 9,650 |
| 237,001 ~ 237,500 | | 26,610 | 25,080 | 23,550 | 22,010 | 20,480 | 18,950 | 17,410 | 15,880 | 14,350 | 12,810 | 11,280 | 9,750 |
| 237,501 ~ 238,000 | | 26,710 | 25,180 | 23,650 | 22,110 | 20,580 | 19,050 | 17,510 | 15,980 | 14,450 | 12,910 | 11,380 | 9,850 |
| 238,001 ~ 238,500 | | 26,810 | 25,280 | 23,750 | 22,210 | 20,680 | 19,150 | 17,610 | 16,080 | 14,550 | 13,010 | 11,480 | 9,950 |
| 238,501 ~ 239,000 | | 26,910 | 25,380 | 23,850 | 22,310 | 20,780 | 19,250 | 17,710 | 16,180 | 14,650 | 13,110 | 11,580 | 10,050 |
| 239,001 ~ 239,500 | | 27,010 | 25,480 | 23,950 | 22,410 | 20,880 | 19,350 | 17,810 | 16,280 | 14,750 | 13,210 | 11,680 | 10,150 |
| 239,501 ~ 240,000 | | 27,110 | 25,580 | 24,050 | 22,510 | 20,980 | 19,450 | 17,910 | 16,380 | 14,850 | 13,310 | 11,780 | 10,250 |
| 240,001 ~ 240,500 | | 27,210 | 25,680 | 24,150 | 22,610 | 21,080 | 19,550 | 18,010 | 16,480 | 14,950 | 13,410 | 11,880 | 10,350 |
| 240,501 ~ 241,000 | | 27,310 | 25,780 | 24,250 | 22,710 | 21,180 | 19,650 | 18,110 | 16,580 | 15,050 | 13,510 | 11,980 | 10,450 |
| 241,001 ~ 241,500 | | 27,410 | 25,880 | 24,350 | 22,810 | 21,280 | 19,750 | 18,210 | 16,680 | 15,150 | 13,610 | 12,080 | 10,550 |
| 241,501 ~ 242,000 | | 27,510 | 25,980 | 24,450 | 22,910 | 21,380 | 19,850 | 18,310 | 16,780 | 15,250 | 13,710 | 12,180 | 10,650 |
| 242,001 ~ 242,500 | | 27,610 | 26,080 | 24,550 | 23,010 | 21,480 | 19,950 | 18,410 | 16,880 | 15,350 | 13,810 | 12,280 | 10,750 |
| 242,501 ~ 243,000 | | 27,710 | 26,180 | 24,650 | 23,110 | 21,580 | 20,050 | 18,510 | 16,980 | 15,450 | 13,910 | 12,380 | 10,850 |
| 243,001 ~ 243,500 | | 27,810 | 26,280 | 24,750 | 23,210 | 21,680 | 20,150 | 18,610 | 17,080 | 15,550 | 14,010 | 12,480 | 10,950 |
| 243,501 ~ 244,000 | | 27,910 | 26,380 | 24,850 | 23,310 | 21,780 | 20,250 | 18,710 | 17,180 | 15,650 | 14,110 | 12,580 | 11,050 |
| 244,001 ~ 244,500 | | 28,010 | 26,480 | 24,950 | 23,410 | 21,880 | 20,350 | 18,810 | 17,280 | 15,750 | 14,210 | 12,680 | 11,150 |
| 244,501 ~ 245,000 | | 28,110 | 26,580 | 25,050 | 23,510 | 21,980 | 20,450 | 18,910 | 17,380 | 15,850 | 14,310 | 12,780 | 11,250 |
| 245,001 ~ 245,500 | | 28,210 | 26,680 | 25,150 | 23,610 | 22,080 | 20,550 | 19,010 | 17,480 | 15,950 | 14,410 | 12,880 | 11,350 |
| 245,501 ~ 246,000 | | 28,310 | 26,780 | 25,250 | 23,710 | 22,180 | 20,650 | 19,110 | 17,580 | 16,050 | 14,510 | 12,980 | 11,450 |
| 246,001 ~ 246,500 | | 28,410 | 26,880 | 25,350 | 23,810 | 22,280 | 20,750 | 19,210 | 17,680 | 16,150 | 14,610 | 13,080 | 11,550 |
| 246,501 ~ 247,000 | | 28,510 | 26,980 | 25,450 | 23,910 | 22,380 | 20,850 | 19,310 | 17,780 | 16,250 | 14,710 | 13,180 | 11,650 |
| 247,001 ~ 247,500 | | 28,610 | 27,080 | 25,550 | 24,010 | 22,480 | 20,950 | 19,410 | 17,880 | 16,350 | 14,810 | 13,280 | 11,750 |
| 247,501 ~ 248,000 | | 28,710 | 27,180 | 25,650 | 24,110 | 22,580 | 21,050 | 19,510 | 17,980 | 16,450 | 14,910 | 13,380 | 11,850 |
| 248,001 ~ 248,500 | | 28,810 | 27,280 | 25,750 | 24,210 | 22,680 | 21,150 | 19,610 | 18,080 | 16,550 | 15,010 | 13,480 | 11,950 |
| 248,501 ~ 249,000 | | 28,910 | 27,380 | 25,850 | 24,310 | 22,780 | 21,250 | 19,710 | 18,180 | 16,650 | 15,110 | 13,580 | 12,050 |
| 249,001 ~ 249,500 | | 29,010 | 27,480 | 25,950 | 24,410 | 22,880 | 21,350 | 19,810 | 18,280 | 16,750 | 15,210 | 13,680 | 12,150 |
| 249,501 ~ 250,000 | | 29,110 | 27,580 | 26,050 | 24,510 | 22,980 | 21,450 | 19,910 | 18,380 | 16,850 | 15,310 | 13,780 | 12,250 |
| 250,001 ~ 250,500 | | 29,210 | 27,680 | 26,150 | 24,610 | 23,080 | 21,550 | 20,010 | 18,480 | 16,950 | 15,410 | 13,880 | 12,350 |
| 250,501 ~ 251,000 | | 29,310 | 27,780 | 26,250 | 24,710 | 23,180 | 21,650 | 20,110 | 18,580 | 17,050 | 15,510 | 13,980 | 12,450 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第10 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 251,001 ~ 251,500 | | 29,410 | 27,880 | 26,350 | 24,810 | 23,280 | 21,750 | 20,210 | 18,680 | 17,150 | 15,610 | 14,080 | 12,550 |
| 251,501 ~ 252,000 | | 29,510 | 27,980 | 26,450 | 24,910 | 23,380 | 21,850 | 20,310 | 18,780 | 17,250 | 15,710 | 14,180 | 12,650 |
| 252,001 ~ 252,500 | | 29,610 | 28,080 | 26,550 | 25,010 | 23,480 | 21,950 | 20,410 | 18,880 | 17,350 | 15,810 | 14,280 | 12,750 |
| 252,501 ~ 253,000 | | 29,710 | 28,180 | 26,650 | 25,110 | 23,580 | 22,050 | 20,510 | 18,980 | 17,450 | 15,910 | 14,380 | 12,850 |
| 253,001 ~ 253,500 | | 29,810 | 28,280 | 26,750 | 25,210 | 23,680 | 22,150 | 20,610 | 19,080 | 17,550 | 16,010 | 14,480 | 12,950 |
| 253,501 ~ 254,000 | | 29,910 | 28,380 | 26,850 | 25,310 | 23,780 | 22,250 | 20,710 | 19,180 | 17,650 | 16,110 | 14,580 | 13,050 |
| 254,001 ~ 254,500 | | 30,010 | 28,480 | 26,950 | 25,410 | 23,880 | 22,350 | 20,810 | 19,280 | 17,750 | 16,210 | 14,680 | 13,150 |
| 254,501 ~ 255,000 | | 30,110 | 28,580 | 27,050 | 25,510 | 23,980 | 22,450 | 20,910 | 19,380 | 17,850 | 16,310 | 14,780 | 13,250 |
| 255,001 ~ 255,500 | | 30,210 | 28,680 | 27,150 | 25,610 | 24,080 | 22,550 | 21,010 | 19,480 | 17,950 | 16,410 | 14,880 | 13,350 |
| 255,501 ~ 256,000 | | 30,310 | 28,780 | 27,250 | 25,710 | 24,180 | 22,650 | 21,110 | 19,580 | 18,050 | 16,510 | 14,980 | 13,450 |
| 256,001 ~ 256,500 | | 30,450 | 28,880 | 27,350 | 25,810 | 24,280 | 22,750 | 21,210 | 19,680 | 18,150 | 16,610 | 15,080 | 13,550 |
| 256,501 ~ 257,000 | | 30,600 | 28,980 | 27,450 | 25,910 | 24,380 | 22,850 | 21,310 | 19,780 | 18,250 | 16,710 | 15,180 | 13,650 |
| 257,001 ~ 257,500 | | 30,750 | 29,080 | 27,550 | 26,010 | 24,480 | 22,950 | 21,410 | 19,880 | 18,350 | 16,810 | 15,280 | 13,750 |
| 257,501 ~ 258,000 | | 30,900 | 29,180 | 27,650 | 26,110 | 24,580 | 23,050 | 21,510 | 19,980 | 18,450 | 16,910 | 15,380 | 13,850 |
| 258,001 ~ 258,500 | | 31,050 | 29,280 | 27,750 | 26,210 | 24,680 | 23,150 | 21,610 | 20,080 | 18,550 | 17,010 | 15,480 | 13,950 |
| 258,501 ~ 259,000 | | 31,200 | 29,380 | 27,850 | 26,310 | 24,780 | 23,250 | 21,710 | 20,180 | 18,650 | 17,110 | 15,580 | 14,050 |
| 259,001 ~ 259,500 | | 31,350 | 29,480 | 27,950 | 26,410 | 24,880 | 23,350 | 21,810 | 20,280 | 18,750 | 17,210 | 15,680 | 14,150 |
| 259,501 ~ 260,000 | | 31,500 | 29,580 | 28,050 | 26,510 | 24,980 | 23,450 | 21,910 | 20,380 | 18,850 | 17,310 | 15,780 | 14,250 |
| 260,001 ~ 260,500 | | 31,650 | 29,680 | 28,150 | 26,610 | 25,080 | 23,550 | 22,010 | 20,480 | 18,950 | 17,410 | 15,880 | 14,350 |
| 260,501 ~ 261,000 | | 31,800 | 29,780 | 28,250 | 26,710 | 25,180 | 23,650 | 22,110 | 20,580 | 19,050 | 17,510 | 15,980 | 14,450 |
| 261,001 ~ 261,500 | | 31,950 | 29,880 | 28,350 | 26,810 | 25,280 | 23,750 | 22,210 | 20,680 | 19,150 | 17,610 | 16,080 | 14,550 |
| 261,501 ~ 262,000 | | 32,100 | 29,980 | 28,450 | 26,910 | 25,380 | 23,850 | 22,310 | 20,780 | 19,250 | 17,710 | 16,180 | 14,650 |
| 262,001 ~ 262,500 | | 32,250 | 30,080 | 28,550 | 27,010 | 25,480 | 23,950 | 22,410 | 20,880 | 19,350 | 17,810 | 16,280 | 14,750 |
| 262,501 ~ 263,000 | | 32,400 | 30,180 | 28,650 | 27,110 | 25,580 | 24,050 | 22,510 | 20,980 | 19,450 | 17,910 | 16,380 | 14,850 |
| 263,001 ~ 263,500 | | 32,550 | 30,280 | 28,750 | 27,210 | 25,680 | 24,150 | 22,610 | 21,080 | 19,550 | 18,010 | 16,480 | 14,950 |
| 263,501 ~ 264,000 | | 32,700 | 30,400 | 28,850 | 27,310 | 25,780 | 24,250 | 22,710 | 21,180 | 19,650 | 18,110 | 16,580 | 15,050 |
| 264,001 ~ 264,500 | | 32,850 | 30,550 | 28,950 | 27,410 | 25,880 | 24,350 | 22,810 | 21,280 | 19,750 | 18,210 | 16,680 | 15,150 |
| 264,501 ~ 265,000 | | 33,000 | 30,700 | 29,050 | 27,510 | 25,980 | 24,450 | 22,910 | 21,380 | 19,850 | 18,310 | 16,780 | 15,250 |
| 265,001 ~ 265,500 | | 33,150 | 30,850 | 29,150 | 27,610 | 26,080 | 24,550 | 23,010 | 21,480 | 19,950 | 18,410 | 16,880 | 15,350 |
| 265,501 ~ 266,000 | | 33,300 | 31,000 | 29,250 | 27,710 | 26,180 | 24,650 | 23,110 | 21,580 | 20,050 | 18,510 | 16,980 | 15,450 |
| 266,001 ~ 266,500 | | 33,450 | 31,150 | 29,350 | 27,810 | 26,280 | 24,750 | 23,210 | 21,680 | 20,150 | 18,610 | 17,080 | 15,550 |
| 266,501 ~ 267,000 | | 33,600 | 31,300 | 29,450 | 27,910 | 26,380 | 24,850 | 23,310 | 21,780 | 20,250 | 18,710 | 17,180 | 15,650 |
| 267,001 ~ 267,500 | | 33,750 | 31,450 | 29,550 | 28,010 | 26,480 | 24,950 | 23,410 | 21,880 | 20,350 | 18,810 | 17,280 | 15,750 |
| 267,501 ~ 268,000 | | 33,900 | 31,600 | 29,650 | 28,110 | 26,580 | 25,050 | 23,510 | 21,980 | 20,450 | 18,910 | 17,380 | 15,850 |
| 268,001 ~ 268,500 | | 34,050 | 31,750 | 29,750 | 28,210 | 26,680 | 25,150 | 23,610 | 22,080 | 20,550 | 19,010 | 17,480 | 15,950 |
| 268,501 ~ 269,000 | | 34,200 | 31,900 | 29,850 | 28,310 | 26,780 | 25,250 | 23,710 | 22,180 | 20,650 | 19,110 | 17,580 | 16,050 |
| 269,001 ~ 269,500 | | 34,350 | 32,050 | 29,950 | 28,410 | 26,880 | 25,350 | 23,810 | 22,280 | 20,750 | 19,210 | 17,680 | 16,150 |
| 269,501 ~ 270,000 | | 34,500 | 32,200 | 30,050 | 28,510 | 26,980 | 25,450 | 23,910 | 22,380 | 20,850 | 19,310 | 17,780 | 16,250 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
 依有無配偶及受扶養親屬人數計算每月應扣繳稅額
 (有配偶者及無配偶者均適用)

頁數： 第11 頁
 單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 270,001 ~ 270,500 | | 34,650 | 32,350 | 30,150 | 28,610 | 27,080 | 25,550 | 24,010 | 22,480 | 20,950 | 19,410 | 17,880 | 16,350 |
| 270,501 ~ 271,000 | | 34,800 | 32,500 | 30,250 | 28,710 | 27,180 | 25,650 | 24,110 | 22,580 | 21,050 | 19,510 | 17,980 | 16,450 |
| 271,001 ~ 271,500 | | 34,950 | 32,650 | 30,350 | 28,810 | 27,280 | 25,750 | 24,210 | 22,680 | 21,150 | 19,610 | 18,080 | 16,550 |
| 271,501 ~ 272,000 | | 35,100 | 32,800 | 30,500 | 28,910 | 27,380 | 25,850 | 24,310 | 22,780 | 21,250 | 19,710 | 18,180 | 16,650 |
| 272,001 ~ 272,500 | | 35,250 | 32,950 | 30,650 | 29,010 | 27,480 | 25,950 | 24,410 | 22,880 | 21,350 | 19,810 | 18,280 | 16,750 |
| 272,501 ~ 273,000 | | 35,400 | 33,100 | 30,800 | 29,110 | 27,580 | 26,050 | 24,510 | 22,980 | 21,450 | 19,910 | 18,380 | 16,850 |
| 273,001 ~ 273,500 | | 35,550 | 33,250 | 30,950 | 29,210 | 27,680 | 26,150 | 24,610 | 23,080 | 21,550 | 20,010 | 18,480 | 16,950 |
| 273,501 ~ 274,000 | | 35,700 | 33,400 | 31,100 | 29,310 | 27,780 | 26,250 | 24,710 | 23,180 | 21,650 | 20,110 | 18,580 | 17,050 |
| 274,001 ~ 274,500 | | 35,850 | 33,550 | 31,250 | 29,410 | 27,880 | 26,350 | 24,810 | 23,280 | 21,750 | 20,210 | 18,680 | 17,150 |
| 274,501 ~ 275,000 | | 36,000 | 33,700 | 31,400 | 29,510 | 27,980 | 26,450 | 24,910 | 23,380 | 21,850 | 20,310 | 18,780 | 17,250 |
| 275,001 ~ 275,500 | | 36,150 | 33,850 | 31,550 | 29,610 | 28,080 | 26,550 | 25,010 | 23,480 | 21,950 | 20,410 | 18,880 | 17,350 |
| 275,501 ~ 276,000 | | 36,300 | 34,000 | 31,700 | 29,710 | 28,180 | 26,650 | 25,110 | 23,580 | 22,050 | 20,510 | 18,980 | 17,450 |
| 276,001 ~ 276,500 | | 36,450 | 34,150 | 31,850 | 29,810 | 28,280 | 26,750 | 25,210 | 23,680 | 22,150 | 20,610 | 19,080 | 17,550 |
| 276,501 ~ 277,000 | | 36,600 | 34,300 | 32,000 | 29,910 | 28,380 | 26,850 | 25,310 | 23,780 | 22,250 | 20,710 | 19,180 | 17,650 |
| 277,001 ~ 277,500 | | 36,750 | 34,450 | 32,150 | 30,010 | 28,480 | 26,950 | 25,410 | 23,880 | 22,350 | 20,810 | 19,280 | 17,750 |
| 277,501 ~ 278,000 | | 36,900 | 34,600 | 32,300 | 30,110 | 28,580 | 27,050 | 25,510 | 23,980 | 22,450 | 20,910 | 19,380 | 17,850 |
| 278,001 ~ 278,500 | | 37,050 | 34,750 | 32,450 | 30,210 | 28,680 | 27,150 | 25,610 | 24,080 | 22,550 | 21,010 | 19,480 | 17,950 |
| 278,501 ~ 279,000 | | 37,200 | 34,900 | 32,600 | 30,310 | 28,780 | 27,250 | 25,710 | 24,180 | 22,650 | 21,110 | 19,580 | 18,050 |
| 279,001 ~ 279,500 | | 37,350 | 35,050 | 32,750 | 30,450 | 28,880 | 27,350 | 25,810 | 24,280 | 22,750 | 21,210 | 19,680 | 18,150 |
| 279,501 ~ 280,000 | | 37,500 | 35,200 | 32,900 | 30,600 | 28,980 | 27,450 | 25,910 | 24,380 | 22,850 | 21,310 | 19,780 | 18,250 |
| 280,001 ~ 280,500 | | 37,650 | 35,350 | 33,050 | 30,750 | 29,080 | 27,550 | 26,010 | 24,480 | 22,950 | 21,410 | 19,880 | 18,350 |
| 280,501 ~ 281,000 | | 37,800 | 35,500 | 33,200 | 30,900 | 29,180 | 27,650 | 26,110 | 24,580 | 23,050 | 21,510 | 19,980 | 18,450 |
| 281,001 ~ 281,500 | | 37,950 | 35,650 | 33,350 | 31,050 | 29,280 | 27,750 | 26,210 | 24,680 | 23,150 | 21,610 | 20,080 | 18,550 |
| 281,501 ~ 282,000 | | 38,100 | 35,800 | 33,500 | 31,200 | 29,380 | 27,850 | 26,310 | 24,780 | 23,250 | 21,710 | 20,180 | 18,650 |
| 282,001 ~ 282,500 | | 38,250 | 35,950 | 33,650 | 31,350 | 29,480 | 27,950 | 26,410 | 24,880 | 23,350 | 21,810 | 20,280 | 18,750 |
| 282,501 ~ 283,000 | | 38,400 | 36,100 | 33,800 | 31,500 | 29,580 | 28,050 | 26,510 | 24,980 | 23,450 | 21,910 | 20,380 | 18,850 |
| 283,001 ~ 283,500 | | 38,550 | 36,250 | 33,950 | 31,650 | 29,680 | 28,150 | 26,610 | 25,080 | 23,550 | 22,010 | 20,480 | 18,950 |
| 283,501 ~ 284,000 | | 38,700 | 36,400 | 34,100 | 31,800 | 29,780 | 28,250 | 26,710 | 25,180 | 23,650 | 22,110 | 20,580 | 19,050 |
| 284,001 ~ 284,500 | | 38,850 | 36,550 | 34,250 | 31,950 | 29,880 | 28,350 | 26,810 | 25,280 | 23,750 | 22,210 | 20,680 | 19,150 |
| 284,501 ~ 285,000 | | 39,000 | 36,700 | 34,400 | 32,100 | 29,980 | 28,450 | 26,910 | 25,380 | 23,850 | 22,310 | 20,780 | 19,250 |
| 285,001 ~ 285,500 | | 39,150 | 36,850 | 34,550 | 32,250 | 30,080 | 28,550 | 27,010 | 25,480 | 23,950 | 22,410 | 20,880 | 19,350 |
| 285,501 ~ 286,000 | | 39,300 | 37,000 | 34,700 | 32,400 | 30,180 | 28,650 | 27,110 | 25,580 | 24,050 | 22,510 | 20,980 | 19,450 |
| 286,001 ~ 286,500 | | 39,450 | 37,150 | 34,850 | 32,550 | 30,280 | 28,750 | 27,210 | 25,680 | 24,150 | 22,610 | 21,080 | 19,550 |
| 286,501 ~ 287,000 | | 39,600 | 37,300 | 35,000 | 32,700 | 30,400 | 28,850 | 27,310 | 25,780 | 24,250 | 22,710 | 21,180 | 19,650 |
| 287,001 ~ 287,500 | | 39,750 | 37,450 | 35,150 | 32,850 | 30,550 | 28,950 | 27,410 | 25,880 | 24,350 | 22,810 | 21,280 | 19,750 |
| 287,501 ~ 288,000 | | 39,900 | 37,600 | 35,300 | 33,000 | 30,700 | 29,050 | 27,510 | 25,980 | 24,450 | 22,910 | 21,380 | 19,850 |
| 288,001 ~ 288,500 | | 40,050 | 37,750 | 35,450 | 33,150 | 30,850 | 29,150 | 27,610 | 26,080 | 24,550 | 23,010 | 21,480 | 19,950 |
| 288,501 ~ 289,000 | | 40,200 | 37,900 | 35,600 | 33,300 | 31,000 | 29,250 | 27,710 | 26,180 | 24,650 | 23,110 | 21,580 | 20,050 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
 依有無配偶及受扶養親屬人數計算每月應扣繳稅額
 (有配偶者及無配偶者均適用)

頁數： 第12 頁
 單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 289,001 ~ 289,500 | | 40,350 | 38,050 | 35,750 | 33,450 | 31,150 | 29,350 | 27,810 | 26,280 | 24,750 | 23,210 | 21,680 | 20,150 |
| 289,501 ~ 290,000 | | 40,500 | 38,200 | 35,900 | 33,600 | 31,300 | 29,450 | 27,910 | 26,380 | 24,850 | 23,310 | 21,780 | 20,250 |
| 290,001 ~ 290,500 | | 40,650 | 38,350 | 36,050 | 33,750 | 31,450 | 29,550 | 28,010 | 26,480 | 24,950 | 23,410 | 21,880 | 20,350 |
| 290,501 ~ 291,000 | | 40,800 | 38,500 | 36,200 | 33,900 | 31,600 | 29,650 | 28,110 | 26,580 | 25,050 | 23,510 | 21,980 | 20,450 |
| 291,001 ~ 291,500 | | 40,950 | 38,650 | 36,350 | 34,050 | 31,750 | 29,750 | 28,210 | 26,680 | 25,150 | 23,610 | 22,080 | 20,550 |
| 291,501 ~ 292,000 | | 41,100 | 38,800 | 36,500 | 34,200 | 31,900 | 29,850 | 28,310 | 26,780 | 25,250 | 23,710 | 22,180 | 20,650 |
| 292,001 ~ 292,500 | | 41,250 | 38,950 | 36,650 | 34,350 | 32,050 | 29,950 | 28,410 | 26,880 | 25,350 | 23,810 | 22,280 | 20,750 |
| 292,501 ~ 293,000 | | 41,400 | 39,100 | 36,800 | 34,500 | 32,200 | 30,050 | 28,510 | 26,980 | 25,450 | 23,910 | 22,380 | 20,850 |
| 293,001 ~ 293,500 | | 41,550 | 39,250 | 36,950 | 34,650 | 32,350 | 30,150 | 28,610 | 27,080 | 25,550 | 24,010 | 22,480 | 20,950 |
| 293,501 ~ 294,000 | | 41,700 | 39,400 | 37,100 | 34,800 | 32,500 | 30,250 | 28,710 | 27,180 | 25,650 | 24,110 | 22,580 | 21,050 |
| 294,001 ~ 294,500 | | 41,850 | 39,550 | 37,250 | 34,950 | 32,650 | 30,350 | 28,810 | 27,280 | 25,750 | 24,210 | 22,680 | 21,150 |
| 294,501 ~ 295,000 | | 42,000 | 39,700 | 37,400 | 35,100 | 32,800 | 30,500 | 28,910 | 27,380 | 25,850 | 24,310 | 22,780 | 21,250 |
| 295,001 ~ 295,500 | | 42,150 | 39,850 | 37,550 | 35,250 | 32,950 | 30,650 | 29,010 | 27,480 | 25,950 | 24,410 | 22,880 | 21,350 |
| 295,501 ~ 296,000 | | 42,300 | 40,000 | 37,700 | 35,400 | 33,100 | 30,800 | 29,110 | 27,580 | 26,050 | 24,510 | 22,980 | 21,450 |
| 296,001 ~ 296,500 | | 42,450 | 40,150 | 37,850 | 35,550 | 33,250 | 30,950 | 29,210 | 27,680 | 26,150 | 24,610 | 23,080 | 21,550 |
| 296,501 ~ 297,000 | | 42,600 | 40,300 | 38,000 | 35,700 | 33,400 | 31,100 | 29,310 | 27,780 | 26,250 | 24,710 | 23,180 | 21,650 |
| 297,001 ~ 297,500 | | 42,750 | 40,450 | 38,150 | 35,850 | 33,550 | 31,250 | 29,410 | 27,880 | 26,350 | 24,810 | 23,280 | 21,750 |
| 297,501 ~ 298,000 | | 42,900 | 40,600 | 38,300 | 36,000 | 33,700 | 31,400 | 29,510 | 27,980 | 26,450 | 24,910 | 23,380 | 21,850 |
| 298,001 ~ 298,500 | | 43,050 | 40,750 | 38,450 | 36,150 | 33,850 | 31,550 | 29,610 | 28,080 | 26,550 | 25,010 | 23,480 | 21,950 |
| 298,501 ~ 299,000 | | 43,200 | 40,900 | 38,600 | 36,300 | 34,000 | 31,700 | 29,710 | 28,180 | 26,650 | 25,110 | 23,580 | 22,050 |
| 299,001 ~ 299,500 | | 43,350 | 41,050 | 38,750 | 36,450 | 34,150 | 31,850 | 29,810 | 28,280 | 26,750 | 25,210 | 23,680 | 22,150 |
| 299,501 ~ 300,000 | | 43,500 | 41,200 | 38,900 | 36,600 | 34,300 | 32,000 | 29,910 | 28,380 | 26,850 | 25,310 | 23,780 | 22,250 |
| 300,001 ~ 300,500 | | 43,650 | 41,350 | 39,050 | 36,750 | 34,450 | 32,150 | 30,010 | 28,480 | 26,950 | 25,410 | 23,880 | 22,350 |
| 300,501 ~ 301,000 | | 43,800 | 41,500 | 39,200 | 36,900 | 34,600 | 32,300 | 30,110 | 28,580 | 27,050 | 25,510 | 23,980 | 22,450 |
| 301,001 ~ 301,500 | | 43,950 | 41,650 | 39,350 | 37,050 | 34,750 | 32,450 | 30,210 | 28,680 | 27,150 | 25,610 | 24,080 | 22,550 |
| 301,501 ~ 302,000 | | 44,100 | 41,800 | 39,500 | 37,200 | 34,900 | 32,600 | 30,310 | 28,780 | 27,250 | 25,710 | 24,180 | 22,650 |
| 302,001 ~ 302,500 | | 44,250 | 41,950 | 39,650 | 37,350 | 35,050 | 32,750 | 30,450 | 28,880 | 27,350 | 25,810 | 24,280 | 22,750 |
| 302,501 ~ 303,000 | | 44,400 | 42,100 | 39,800 | 37,500 | 35,200 | 32,900 | 30,600 | 28,980 | 27,450 | 25,910 | 24,380 | 22,850 |
| 303,001 ~ 303,500 | | 44,550 | 42,250 | 39,950 | 37,650 | 35,350 | 33,050 | 30,750 | 29,080 | 27,550 | 26,010 | 24,480 | 22,950 |
| 303,501 ~ 304,000 | | 44,700 | 42,400 | 40,100 | 37,800 | 35,500 | 33,200 | 30,900 | 29,180 | 27,650 | 26,110 | 24,580 | 23,050 |
| 304,001 ~ 304,500 | | 44,850 | 42,550 | 40,250 | 37,950 | 35,650 | 33,350 | 31,050 | 29,280 | 27,750 | 26,210 | 24,680 | 23,150 |
| 304,501 ~ 305,000 | | 45,000 | 42,700 | 40,400 | 38,100 | 35,800 | 33,500 | 31,200 | 29,380 | 27,850 | 26,310 | 24,780 | 23,250 |
| 305,001 ~ 305,500 | | 45,150 | 42,850 | 40,550 | 38,250 | 35,950 | 33,650 | 31,350 | 29,480 | 27,950 | 26,410 | 24,880 | 23,350 |
| 305,501 ~ 306,000 | | 45,300 | 43,000 | 40,700 | 38,400 | 36,100 | 33,800 | 31,500 | 29,580 | 28,050 | 26,510 | 24,980 | 23,450 |
| 306,001 ~ 306,500 | | 45,450 | 43,150 | 40,850 | 38,550 | 36,250 | 33,950 | 31,650 | 29,680 | 28,150 | 26,610 | 25,080 | 23,550 |
| 306,501 ~ 307,000 | | 45,600 | 43,300 | 41,000 | 38,700 | 36,400 | 34,100 | 31,800 | 29,780 | 28,250 | 26,710 | 25,180 | 23,650 |
| 307,001 ~ 307,500 | | 45,750 | 43,450 | 41,150 | 38,850 | 36,550 | 34,250 | 31,950 | 29,880 | 28,350 | 26,810 | 25,280 | 23,750 |
| 307,501 ~ 308,000 | | 45,900 | 43,600 | 41,300 | 39,000 | 36,700 | 34,400 | 32,100 | 29,980 | 28,450 | 26,910 | 25,380 | 23,850 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第13 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 308,001 ~ 308,500 | | 46,050 | 43,750 | 41,450 | 39,150 | 36,850 | 34,550 | 32,250 | 30,080 | 28,550 | 27,010 | 25,480 | 23,950 |
| 308,501 ~ 309,000 | | 46,200 | 43,900 | 41,600 | 39,300 | 37,000 | 34,700 | 32,400 | 30,180 | 28,650 | 27,110 | 25,580 | 24,050 |
| 309,001 ~ 309,500 | | 46,350 | 44,050 | 41,750 | 39,450 | 37,150 | 34,850 | 32,550 | 30,280 | 28,750 | 27,210 | 25,680 | 24,150 |
| 309,501 ~ 310,000 | | 46,500 | 44,200 | 41,900 | 39,600 | 37,300 | 35,000 | 32,700 | 30,400 | 28,850 | 27,310 | 25,780 | 24,250 |
| 310,001 ~ 310,500 | | 46,650 | 44,350 | 42,050 | 39,750 | 37,450 | 35,150 | 32,850 | 30,550 | 28,950 | 27,410 | 25,880 | 24,350 |
| 310,501 ~ 311,000 | | 46,800 | 44,500 | 42,200 | 39,900 | 37,600 | 35,300 | 33,000 | 30,700 | 29,050 | 27,510 | 25,980 | 24,450 |
| 311,001 ~ 311,500 | | 46,950 | 44,650 | 42,350 | 40,050 | 37,750 | 35,450 | 33,150 | 30,850 | 29,150 | 27,610 | 26,080 | 24,550 |
| 311,501 ~ 312,000 | | 47,100 | 44,800 | 42,500 | 40,200 | 37,900 | 35,600 | 33,300 | 31,000 | 29,250 | 27,710 | 26,180 | 24,650 |
| 312,001 ~ 312,500 | | 47,250 | 44,950 | 42,650 | 40,350 | 38,050 | 35,750 | 33,450 | 31,150 | 29,350 | 27,810 | 26,280 | 24,750 |
| 312,501 ~ 313,000 | | 47,400 | 45,100 | 42,800 | 40,500 | 38,200 | 35,900 | 33,600 | 31,300 | 29,450 | 27,910 | 26,380 | 24,850 |
| 313,001 ~ 313,500 | | 47,550 | 45,250 | 42,950 | 40,650 | 38,350 | 36,050 | 33,750 | 31,450 | 29,550 | 28,010 | 26,480 | 24,950 |
| 313,501 ~ 314,000 | | 47,700 | 45,400 | 43,100 | 40,800 | 38,500 | 36,200 | 33,900 | 31,600 | 29,650 | 28,110 | 26,580 | 25,050 |
| 314,001 ~ 314,500 | | 47,850 | 45,550 | 43,250 | 40,950 | 38,650 | 36,350 | 34,050 | 31,750 | 29,750 | 28,210 | 26,680 | 25,150 |
| 314,501 ~ 315,000 | | 48,000 | 45,700 | 43,400 | 41,100 | 38,800 | 36,500 | 34,200 | 31,900 | 29,850 | 28,310 | 26,780 | 25,250 |
| 315,001 ~ 315,500 | | 48,150 | 45,850 | 43,550 | 41,250 | 38,950 | 36,650 | 34,350 | 32,050 | 29,950 | 28,410 | 26,880 | 25,350 |
| 315,501 ~ 316,000 | | 48,300 | 46,000 | 43,700 | 41,400 | 39,100 | 36,800 | 34,500 | 32,200 | 30,050 | 28,510 | 26,980 | 25,450 |
| 316,001 ~ 316,500 | | 48,450 | 46,150 | 43,850 | 41,550 | 39,250 | 36,950 | 34,650 | 32,350 | 30,150 | 28,610 | 27,080 | 25,550 |
| 316,501 ~ 317,000 | | 48,600 | 46,300 | 44,000 | 41,700 | 39,400 | 37,100 | 34,800 | 32,500 | 30,250 | 28,710 | 27,180 | 25,650 |
| 317,001 ~ 317,500 | | 48,750 | 46,450 | 44,150 | 41,850 | 39,550 | 37,250 | 34,950 | 32,650 | 30,350 | 28,810 | 27,280 | 25,750 |
| 317,501 ~ 318,000 | | 48,900 | 46,600 | 44,300 | 42,000 | 39,700 | 37,400 | 35,100 | 32,800 | 30,500 | 28,910 | 27,380 | 25,850 |
| 318,001 ~ 318,500 | | 49,050 | 46,750 | 44,450 | 42,150 | 39,850 | 37,550 | 35,250 | 32,950 | 30,650 | 29,010 | 27,480 | 25,950 |
| 318,501 ~ 319,000 | | 49,200 | 46,900 | 44,600 | 42,300 | 40,000 | 37,700 | 35,400 | 33,100 | 30,800 | 29,110 | 27,580 | 26,050 |
| 319,001 ~ 319,500 | | 49,350 | 47,050 | 44,750 | 42,450 | 40,150 | 37,850 | 35,550 | 33,250 | 30,950 | 29,210 | 27,680 | 26,150 |
| 319,501 ~ 320,000 | | 49,500 | 47,200 | 44,900 | 42,600 | 40,300 | 38,000 | 35,700 | 33,400 | 31,100 | 29,310 | 27,780 | 26,250 |
| 320,001 ~ 320,500 | | 49,650 | 47,350 | 45,050 | 42,750 | 40,450 | 38,150 | 35,850 | 33,550 | 31,250 | 29,410 | 27,880 | 26,350 |
| 320,501 ~ 321,000 | | 49,800 | 47,500 | 45,200 | 42,900 | 40,600 | 38,300 | 36,000 | 33,700 | 31,400 | 29,510 | 27,980 | 26,450 |
| 321,001 ~ 321,500 | | 49,950 | 47,650 | 45,350 | 43,050 | 40,750 | 38,450 | 36,150 | 33,850 | 31,550 | 29,610 | 28,080 | 26,550 |
| 321,501 ~ 322,000 | | 50,100 | 47,800 | 45,500 | 43,200 | 40,900 | 38,600 | 36,300 | 34,000 | 31,700 | 29,710 | 28,180 | 26,650 |
| 322,001 ~ 322,500 | | 50,250 | 47,950 | 45,650 | 43,350 | 41,050 | 38,750 | 36,450 | 34,150 | 31,850 | 29,810 | 28,280 | 26,750 |
| 322,501 ~ 323,000 | | 50,400 | 48,100 | 45,800 | 43,500 | 41,200 | 38,900 | 36,600 | 34,300 | 32,000 | 29,910 | 28,380 | 26,850 |
| 323,001 ~ 323,500 | | 50,550 | 48,250 | 45,950 | 43,650 | 41,350 | 39,050 | 36,750 | 34,450 | 32,150 | 30,010 | 28,480 | 26,950 |
| 323,501 ~ 324,000 | | 50,700 | 48,400 | 46,100 | 43,800 | 41,500 | 39,200 | 36,900 | 34,600 | 32,300 | 30,110 | 28,580 | 27,050 |
| 324,001 ~ 324,500 | | 50,850 | 48,550 | 46,250 | 43,950 | 41,650 | 39,350 | 37,050 | 34,750 | 32,450 | 30,210 | 28,680 | 27,150 |
| 324,501 ~ 325,000 | | 51,000 | 48,700 | 46,400 | 44,100 | 41,800 | 39,500 | 37,200 | 34,900 | 32,600 | 30,310 | 28,780 | 27,250 |
| 325,001 ~ 325,500 | | 51,150 | 48,850 | 46,550 | 44,250 | 41,950 | 39,650 | 37,350 | 35,050 | 32,750 | 30,450 | 28,880 | 27,350 |
| 325,501 ~ 326,000 | | 51,300 | 49,000 | 46,700 | 44,400 | 42,100 | 39,800 | 37,500 | 35,200 | 32,900 | 30,600 | 28,980 | 27,450 |
| 326,001 ~ 326,500 | | 51,450 | 49,150 | 46,850 | 44,550 | 42,250 | 39,950 | 37,650 | 35,350 | 33,050 | 30,750 | 29,080 | 27,550 |
| 326,501 ~ 327,000 | | 51,600 | 49,300 | 47,000 | 44,700 | 42,400 | 40,100 | 37,800 | 35,500 | 33,200 | 30,900 | 29,180 | 27,650 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第14 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 327,001 ~ 327,500 | | 51,750 | 49,450 | 47,150 | 44,850 | 42,550 | 40,250 | 37,950 | 35,650 | 33,350 | 31,050 | 29,280 | 27,750 |
| 327,501 ~ 328,000 | | 51,900 | 49,600 | 47,300 | 45,000 | 42,700 | 40,400 | 38,100 | 35,800 | 33,500 | 31,200 | 29,380 | 27,850 |
| 328,001 ~ 328,500 | | 52,050 | 49,750 | 47,450 | 45,150 | 42,850 | 40,550 | 38,250 | 35,950 | 33,650 | 31,350 | 29,480 | 27,950 |
| 328,501 ~ 329,000 | | 52,200 | 49,900 | 47,600 | 45,300 | 43,000 | 40,700 | 38,400 | 36,100 | 33,800 | 31,500 | 29,580 | 28,050 |
| 329,001 ~ 329,500 | | 52,350 | 50,050 | 47,750 | 45,450 | 43,150 | 40,850 | 38,550 | 36,250 | 33,950 | 31,650 | 29,680 | 28,150 |
| 329,501 ~ 330,000 | | 52,500 | 50,200 | 47,900 | 45,600 | 43,300 | 41,000 | 38,700 | 36,400 | 34,100 | 31,800 | 29,780 | 28,250 |
| 330,001 ~ 330,500 | | 52,650 | 50,350 | 48,050 | 45,750 | 43,450 | 41,150 | 38,850 | 36,550 | 34,250 | 31,950 | 29,880 | 28,350 |
| 330,501 ~ 331,000 | | 52,800 | 50,500 | 48,200 | 45,900 | 43,600 | 41,300 | 39,000 | 36,700 | 34,400 | 32,100 | 29,980 | 28,450 |
| 331,001 ~ 331,500 | | 52,950 | 50,650 | 48,350 | 46,050 | 43,750 | 41,450 | 39,150 | 36,850 | 34,550 | 32,250 | 30,080 | 28,550 |
| 331,501 ~ 332,000 | | 53,100 | 50,800 | 48,500 | 46,200 | 43,900 | 41,600 | 39,300 | 37,000 | 34,700 | 32,400 | 30,180 | 28,650 |
| 332,001 ~ 332,500 | | 53,250 | 50,950 | 48,650 | 46,350 | 44,050 | 41,750 | 39,450 | 37,150 | 34,850 | 32,550 | 30,280 | 28,750 |
| 332,501 ~ 333,000 | | 53,400 | 51,100 | 48,800 | 46,500 | 44,200 | 41,900 | 39,600 | 37,300 | 35,000 | 32,700 | 30,400 | 28,850 |
| 333,001 ~ 333,500 | | 53,550 | 51,250 | 48,950 | 46,650 | 44,350 | 42,050 | 39,750 | 37,450 | 35,150 | 32,850 | 30,550 | 28,950 |
| 333,501 ~ 334,000 | | 53,700 | 51,400 | 49,100 | 46,800 | 44,500 | 42,200 | 39,900 | 37,600 | 35,300 | 33,000 | 30,700 | 29,050 |
| 334,001 ~ 334,500 | | 53,850 | 51,550 | 49,250 | 46,950 | 44,650 | 42,350 | 40,050 | 37,750 | 35,450 | 33,150 | 30,850 | 29,150 |
| 334,501 ~ 335,000 | | 54,000 | 51,700 | 49,400 | 47,100 | 44,800 | 42,500 | 40,200 | 37,900 | 35,600 | 33,300 | 31,000 | 29,250 |
| 335,001 ~ 335,500 | | 54,150 | 51,850 | 49,550 | 47,250 | 44,950 | 42,650 | 40,350 | 38,050 | 35,750 | 33,450 | 31,150 | 29,350 |
| 335,501 ~ 336,000 | | 54,300 | 52,000 | 49,700 | 47,400 | 45,100 | 42,800 | 40,500 | 38,200 | 35,900 | 33,600 | 31,300 | 29,450 |
| 336,001 ~ 336,500 | | 54,450 | 52,150 | 49,850 | 47,550 | 45,250 | 42,950 | 40,650 | 38,350 | 36,050 | 33,750 | 31,450 | 29,550 |
| 336,501 ~ 337,000 | | 54,600 | 52,300 | 50,000 | 47,700 | 45,400 | 43,100 | 40,800 | 38,500 | 36,200 | 33,900 | 31,600 | 29,650 |
| 337,001 ~ 337,500 | | 54,750 | 52,450 | 50,150 | 47,850 | 45,550 | 43,250 | 40,950 | 38,650 | 36,350 | 34,050 | 31,750 | 29,750 |
| 337,501 ~ 338,000 | | 54,900 | 52,600 | 50,300 | 48,000 | 45,700 | 43,400 | 41,100 | 38,800 | 36,500 | 34,200 | 31,900 | 29,850 |
| 338,001 ~ 338,500 | | 55,050 | 52,750 | 50,450 | 48,150 | 45,850 | 43,550 | 41,250 | 38,950 | 36,650 | 34,350 | 32,050 | 29,950 |
| 338,501 ~ 339,000 | | 55,200 | 52,900 | 50,600 | 48,300 | 46,000 | 43,700 | 41,400 | 39,100 | 36,800 | 34,500 | 32,200 | 30,050 |
| 339,001 ~ 339,500 | | 55,350 | 53,050 | 50,750 | 48,450 | 46,150 | 43,850 | 41,550 | 39,250 | 36,950 | 34,650 | 32,350 | 30,150 |
| 339,501 ~ 340,000 | | 55,500 | 53,200 | 50,900 | 48,600 | 46,300 | 44,000 | 41,700 | 39,400 | 37,100 | 34,800 | 32,500 | 30,250 |
| 340,001 ~ 340,500 | | 55,650 | 53,350 | 51,050 | 48,750 | 46,450 | 44,150 | 41,850 | 39,550 | 37,250 | 34,950 | 32,650 | 30,350 |
| 340,501 ~ 341,000 | | 55,800 | 53,500 | 51,200 | 48,900 | 46,600 | 44,300 | 42,000 | 39,700 | 37,400 | 35,100 | 32,800 | 30,500 |
| 341,001 ~ 341,500 | | 55,950 | 53,650 | 51,350 | 49,050 | 46,750 | 44,450 | 42,150 | 39,850 | 37,550 | 35,250 | 32,950 | 30,650 |
| 341,501 ~ 342,000 | | 56,100 | 53,800 | 51,500 | 49,200 | 46,900 | 44,600 | 42,300 | 40,000 | 37,700 | 35,400 | 33,100 | 30,800 |
| 342,001 ~ 342,500 | | 56,250 | 53,950 | 51,650 | 49,350 | 47,050 | 44,750 | 42,450 | 40,150 | 37,850 | 35,550 | 33,250 | 30,950 |
| 342,501 ~ 343,000 | | 56,400 | 54,100 | 51,800 | 49,500 | 47,200 | 44,900 | 42,600 | 40,300 | 38,000 | 35,700 | 33,400 | 31,100 |
| 343,001 ~ 343,500 | | 56,550 | 54,250 | 51,950 | 49,650 | 47,350 | 45,050 | 42,750 | 40,450 | 38,150 | 35,850 | 33,550 | 31,250 |
| 343,501 ~ 344,000 | | 56,700 | 54,400 | 52,100 | 49,800 | 47,500 | 45,200 | 42,900 | 40,600 | 38,300 | 36,000 | 33,700 | 31,400 |
| 344,001 ~ 344,500 | | 56,850 | 54,550 | 52,250 | 49,950 | 47,650 | 45,350 | 43,050 | 40,750 | 38,450 | 36,150 | 33,850 | 31,550 |
| 344,501 ~ 345,000 | | 57,000 | 54,700 | 52,400 | 50,100 | 47,800 | 45,500 | 43,200 | 40,900 | 38,600 | 36,300 | 34,000 | 31,700 |
| 345,001 ~ 345,500 | | 57,150 | 54,850 | 52,550 | 50,250 | 47,950 | 45,650 | 43,350 | 41,050 | 38,750 | 36,450 | 34,150 | 31,850 |
| 345,501 ~ 346,000 | | 57,300 | 55,000 | 52,700 | 50,400 | 48,100 | 45,800 | 43,500 | 41,200 | 38,900 | 36,600 | 34,300 | 32,000 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第15 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 346,001 ~ 346,500 | | 57,450 | 55,150 | 52,850 | 50,550 | 48,250 | 45,950 | 43,650 | 41,350 | 39,050 | 36,750 | 34,450 | 32,150 |
| 346,501 ~ 347,000 | | 57,600 | 55,300 | 53,000 | 50,700 | 48,400 | 46,100 | 43,800 | 41,500 | 39,200 | 36,900 | 34,600 | 32,300 |
| 347,001 ~ 347,500 | | 57,750 | 55,450 | 53,150 | 50,850 | 48,550 | 46,250 | 43,950 | 41,650 | 39,350 | 37,050 | 34,750 | 32,450 |
| 347,501 ~ 348,000 | | 57,900 | 55,600 | 53,300 | 51,000 | 48,700 | 46,400 | 44,100 | 41,800 | 39,500 | 37,200 | 34,900 | 32,600 |
| 348,001 ~ 348,500 | | 58,050 | 55,750 | 53,450 | 51,150 | 48,850 | 46,550 | 44,250 | 41,950 | 39,650 | 37,350 | 35,050 | 32,750 |
| 348,501 ~ 349,000 | | 58,200 | 55,900 | 53,600 | 51,300 | 49,000 | 46,700 | 44,400 | 42,100 | 39,800 | 37,500 | 35,200 | 32,900 |
| 349,001 ~ 349,500 | | 58,350 | 56,050 | 53,750 | 51,450 | 49,150 | 46,850 | 44,550 | 42,250 | 39,950 | 37,650 | 35,350 | 33,050 |
| 349,501 ~ 350,000 | | 58,500 | 56,200 | 53,900 | 51,600 | 49,300 | 47,000 | 44,700 | 42,400 | 40,100 | 37,800 | 35,500 | 33,200 |
| 350,001 ~ 350,500 | | 58,650 | 56,350 | 54,050 | 51,750 | 49,450 | 47,150 | 44,850 | 42,550 | 40,250 | 37,950 | 35,650 | 33,350 |
| 350,501 ~ 351,000 | | 58,800 | 56,500 | 54,200 | 51,900 | 49,600 | 47,300 | 45,000 | 42,700 | 40,400 | 38,100 | 35,800 | 33,500 |
| 351,001 ~ 351,500 | | 58,950 | 56,650 | 54,350 | 52,050 | 49,750 | 47,450 | 45,150 | 42,850 | 40,550 | 38,250 | 35,950 | 33,650 |
| 351,501 ~ 352,000 | | 59,100 | 56,800 | 54,500 | 52,200 | 49,900 | 47,600 | 45,300 | 43,000 | 40,700 | 38,400 | 36,100 | 33,800 |
| 352,001 ~ 352,500 | | 59,250 | 56,950 | 54,650 | 52,350 | 50,050 | 47,750 | 45,450 | 43,150 | 40,850 | 38,550 | 36,250 | 33,950 |
| 352,501 ~ 353,000 | | 59,400 | 57,100 | 54,800 | 52,500 | 50,200 | 47,900 | 45,600 | 43,300 | 41,000 | 38,700 | 36,400 | 34,100 |
| 353,001 ~ 353,500 | | 59,550 | 57,250 | 54,950 | 52,650 | 50,350 | 48,050 | 45,750 | 43,450 | 41,150 | 38,850 | 36,550 | 34,250 |
| 353,501 ~ 354,000 | | 59,700 | 57,400 | 55,100 | 52,800 | 50,500 | 48,200 | 45,900 | 43,600 | 41,300 | 39,000 | 36,700 | 34,400 |
| 354,001 ~ 354,500 | | 59,850 | 57,550 | 55,250 | 52,950 | 50,650 | 48,350 | 46,050 | 43,750 | 41,450 | 39,150 | 36,850 | 34,550 |
| 354,501 ~ 355,000 | | 60,000 | 57,700 | 55,400 | 53,100 | 50,800 | 48,500 | 46,200 | 43,900 | 41,600 | 39,300 | 37,000 | 34,700 |
| 355,001 ~ 355,500 | | 60,150 | 57,850 | 55,550 | 53,250 | 50,950 | 48,650 | 46,350 | 44,050 | 41,750 | 39,450 | 37,150 | 34,850 |
| 355,501 ~ 356,000 | | 60,300 | 58,000 | 55,700 | 53,400 | 51,100 | 48,800 | 46,500 | 44,200 | 41,900 | 39,600 | 37,300 | 35,000 |
| 356,001 ~ 356,500 | | 60,450 | 58,150 | 55,850 | 53,550 | 51,250 | 48,950 | 46,650 | 44,350 | 42,050 | 39,750 | 37,450 | 35,150 |
| 356,501 ~ 357,000 | | 60,600 | 58,300 | 56,000 | 53,700 | 51,400 | 49,100 | 46,800 | 44,500 | 42,200 | 39,900 | 37,600 | 35,300 |
| 357,001 ~ 357,500 | | 60,750 | 58,450 | 56,150 | 53,850 | 51,550 | 49,250 | 46,950 | 44,650 | 42,350 | 40,050 | 37,750 | 35,450 |
| 357,501 ~ 358,000 | | 60,900 | 58,600 | 56,300 | 54,000 | 51,700 | 49,400 | 47,100 | 44,800 | 42,500 | 40,200 | 37,900 | 35,600 |
| 358,001 ~ 358,500 | | 61,050 | 58,750 | 56,450 | 54,150 | 51,850 | 49,550 | 47,250 | 44,950 | 42,650 | 40,350 | 38,050 | 35,750 |
| 358,501 ~ 359,000 | | 61,200 | 58,900 | 56,600 | 54,300 | 52,000 | 49,700 | 47,400 | 45,100 | 42,800 | 40,500 | 38,200 | 35,900 |
| 359,001 ~ 359,500 | | 61,350 | 59,050 | 56,750 | 54,450 | 52,150 | 49,850 | 47,550 | 45,250 | 42,950 | 40,650 | 38,350 | 36,050 |
| 359,501 ~ 360,000 | | 61,500 | 59,200 | 56,900 | 54,600 | 52,300 | 50,000 | 47,700 | 45,400 | 43,100 | 40,800 | 38,500 | 36,200 |
| 360,001 ~ 360,500 | | 61,650 | 59,350 | 57,050 | 54,750 | 52,450 | 50,150 | 47,850 | 45,550 | 43,250 | 40,950 | 38,650 | 36,350 |
| 360,501 ~ 361,000 | | 61,800 | 59,500 | 57,200 | 54,900 | 52,600 | 50,300 | 48,000 | 45,700 | 43,400 | 41,100 | 38,800 | 36,500 |
| 361,001 ~ 361,500 | | 61,950 | 59,650 | 57,350 | 55,050 | 52,750 | 50,450 | 48,150 | 45,850 | 43,550 | 41,250 | 38,950 | 36,650 |
| 361,501 ~ 362,000 | | 62,100 | 59,800 | 57,500 | 55,200 | 52,900 | 50,600 | 48,300 | 46,000 | 43,700 | 41,400 | 39,100 | 36,800 |
| 362,001 ~ 362,500 | | 62,250 | 59,950 | 57,650 | 55,350 | 53,050 | 50,750 | 48,450 | 46,150 | 43,850 | 41,550 | 39,250 | 36,950 |
| 362,501 ~ 363,000 | | 62,400 | 60,100 | 57,800 | 55,500 | 53,200 | 50,900 | 48,600 | 46,300 | 44,000 | 41,700 | 39,400 | 37,100 |
| 363,001 ~ 363,500 | | 62,550 | 60,250 | 57,950 | 55,650 | 53,350 | 51,050 | 48,750 | 46,450 | 44,150 | 41,850 | 39,550 | 37,250 |
| 363,501 ~ 364,000 | | 62,700 | 60,400 | 58,100 | 55,800 | 53,500 | 51,200 | 48,900 | 46,600 | 44,300 | 42,000 | 39,700 | 37,400 |
| 364,001 ~ 364,500 | | 62,850 | 60,550 | 58,250 | 55,950 | 53,650 | 51,350 | 49,050 | 46,750 | 44,450 | 42,150 | 39,850 | 37,550 |
| 364,501 ~ 365,000 | | 63,000 | 60,700 | 58,400 | 56,100 | 53,800 | 51,500 | 49,200 | 46,900 | 44,600 | 42,300 | 40,000 | 37,700 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第16 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 365,001 ~ 365,500 | | 63,150 | 60,850 | 58,550 | 56,250 | 53,950 | 51,650 | 49,350 | 47,050 | 44,750 | 42,450 | 40,150 | 37,850 |
| 365,501 ~ 366,000 | | 63,300 | 61,000 | 58,700 | 56,400 | 54,100 | 51,800 | 49,500 | 47,200 | 44,900 | 42,600 | 40,300 | 38,000 |
| 366,001 ~ 366,500 | | 63,450 | 61,150 | 58,850 | 56,550 | 54,250 | 51,950 | 49,650 | 47,350 | 45,050 | 42,750 | 40,450 | 38,150 |
| 366,501 ~ 367,000 | | 63,600 | 61,300 | 59,000 | 56,700 | 54,400 | 52,100 | 49,800 | 47,500 | 45,200 | 42,900 | 40,600 | 38,300 |
| 367,001 ~ 367,500 | | 63,750 | 61,450 | 59,150 | 56,850 | 54,550 | 52,250 | 49,950 | 47,650 | 45,350 | 43,050 | 40,750 | 38,450 |
| 367,501 ~ 368,000 | | 63,900 | 61,600 | 59,300 | 57,000 | 54,700 | 52,400 | 50,100 | 47,800 | 45,500 | 43,200 | 40,900 | 38,600 |
| 368,001 ~ 368,500 | | 64,050 | 61,750 | 59,450 | 57,150 | 54,850 | 52,550 | 50,250 | 47,950 | 45,650 | 43,350 | 41,050 | 38,750 |
| 368,501 ~ 369,000 | | 64,200 | 61,900 | 59,600 | 57,300 | 55,000 | 52,700 | 50,400 | 48,100 | 45,800 | 43,500 | 41,200 | 38,900 |
| 369,001 ~ 369,500 | | 64,350 | 62,050 | 59,750 | 57,450 | 55,150 | 52,850 | 50,550 | 48,250 | 45,950 | 43,650 | 41,350 | 39,050 |
| 369,501 ~ 370,000 | | 64,500 | 62,200 | 59,900 | 57,600 | 55,300 | 53,000 | 50,700 | 48,400 | 46,100 | 43,800 | 41,500 | 39,200 |
| 370,001 ~ 370,500 | | 64,650 | 62,350 | 60,050 | 57,750 | 55,450 | 53,150 | 50,850 | 48,550 | 46,250 | 43,950 | 41,650 | 39,350 |
| 370,501 ~ 371,000 | | 64,800 | 62,500 | 60,200 | 57,900 | 55,600 | 53,300 | 51,000 | 48,700 | 46,400 | 44,100 | 41,800 | 39,500 |
| 371,001 ~ 371,500 | | 64,950 | 62,650 | 60,350 | 58,050 | 55,750 | 53,450 | 51,150 | 48,850 | 46,550 | 44,250 | 41,950 | 39,650 |
| 371,501 ~ 372,000 | | 65,100 | 62,800 | 60,500 | 58,200 | 55,900 | 53,600 | 51,300 | 49,000 | 46,700 | 44,400 | 42,100 | 39,800 |
| 372,001 ~ 372,500 | | 65,250 | 62,950 | 60,650 | 58,350 | 56,050 | 53,750 | 51,450 | 49,150 | 46,850 | 44,550 | 42,250 | 39,950 |
| 372,501 ~ 373,000 | | 65,400 | 63,100 | 60,800 | 58,500 | 56,200 | 53,900 | 51,600 | 49,300 | 47,000 | 44,700 | 42,400 | 40,100 |
| 373,001 ~ 373,500 | | 65,550 | 63,250 | 60,950 | 58,650 | 56,350 | 54,050 | 51,750 | 49,450 | 47,150 | 44,850 | 42,550 | 40,250 |
| 373,501 ~ 374,000 | | 65,700 | 63,400 | 61,100 | 58,800 | 56,500 | 54,200 | 51,900 | 49,600 | 47,300 | 45,000 | 42,700 | 40,400 |
| 374,001 ~ 374,500 | | 65,850 | 63,550 | 61,250 | 58,950 | 56,650 | 54,350 | 52,050 | 49,750 | 47,450 | 45,150 | 42,850 | 40,550 |
| 374,501 ~ 375,000 | | 66,000 | 63,700 | 61,400 | 59,100 | 56,800 | 54,500 | 52,200 | 49,900 | 47,600 | 45,300 | 43,000 | 40,700 |
| 375,001 ~ 375,500 | | 66,150 | 63,850 | 61,550 | 59,250 | 56,950 | 54,650 | 52,350 | 50,050 | 47,750 | 45,450 | 43,150 | 40,850 |
| 375,501 ~ 376,000 | | 66,300 | 64,000 | 61,700 | 59,400 | 57,100 | 54,800 | 52,500 | 50,200 | 47,900 | 45,600 | 43,300 | 41,000 |
| 376,001 ~ 376,500 | | 66,450 | 64,150 | 61,850 | 59,550 | 57,250 | 54,950 | 52,650 | 50,350 | 48,050 | 45,750 | 43,450 | 41,150 |
| 376,501 ~ 377,000 | | 66,600 | 64,300 | 62,000 | 59,700 | 57,400 | 55,100 | 52,800 | 50,500 | 48,200 | 45,900 | 43,600 | 41,300 |
| 377,001 ~ 377,500 | | 66,750 | 64,450 | 62,150 | 59,850 | 57,550 | 55,250 | 52,950 | 50,650 | 48,350 | 46,050 | 43,750 | 41,450 |
| 377,501 ~ 378,000 | | 66,900 | 64,600 | 62,300 | 60,000 | 57,700 | 55,400 | 53,100 | 50,800 | 48,500 | 46,200 | 43,900 | 41,600 |
| 378,001 ~ 378,500 | | 67,050 | 64,750 | 62,450 | 60,150 | 57,850 | 55,550 | 53,250 | 50,950 | 48,650 | 46,350 | 44,050 | 41,750 |
| 378,501 ~ 379,000 | | 67,200 | 64,900 | 62,600 | 60,300 | 58,000 | 55,700 | 53,400 | 51,100 | 48,800 | 46,500 | 44,200 | 41,900 |
| 379,001 ~ 379,500 | | 67,350 | 65,050 | 62,750 | 60,450 | 58,150 | 55,850 | 53,550 | 51,250 | 48,950 | 46,650 | 44,350 | 42,050 |
| 379,501 ~ 380,000 | | 67,500 | 65,200 | 62,900 | 60,600 | 58,300 | 56,000 | 53,700 | 51,400 | 49,100 | 46,800 | 44,500 | 42,200 |
| 380,001 ~ 380,500 | | 67,650 | 65,350 | 63,050 | 60,750 | 58,450 | 56,150 | 53,850 | 51,550 | 49,250 | 46,950 | 44,650 | 42,350 |
| 380,501 ~ 381,000 | | 67,800 | 65,500 | 63,200 | 60,900 | 58,600 | 56,300 | 54,000 | 51,700 | 49,400 | 47,100 | 44,800 | 42,500 |
| 381,001 ~ 381,500 | | 67,950 | 65,650 | 63,350 | 61,050 | 58,750 | 56,450 | 54,150 | 51,850 | 49,550 | 47,250 | 44,950 | 42,650 |
| 381,501 ~ 382,000 | | 68,100 | 65,800 | 63,500 | 61,200 | 58,900 | 56,600 | 54,300 | 52,000 | 49,700 | 47,400 | 45,100 | 42,800 |
| 382,001 ~ 382,500 | | 68,250 | 65,950 | 63,650 | 61,350 | 59,050 | 56,750 | 54,450 | 52,150 | 49,850 | 47,550 | 45,250 | 42,950 |
| 382,501 ~ 383,000 | | 68,400 | 66,100 | 63,800 | 61,500 | 59,200 | 56,900 | 54,600 | 52,300 | 50,000 | 47,700 | 45,400 | 43,100 |
| 383,001 ~ 383,500 | | 68,550 | 66,250 | 63,950 | 61,650 | 59,350 | 57,050 | 54,750 | 52,450 | 50,150 | 47,850 | 45,550 | 43,250 |
| 383,501 ~ 384,000 | | 68,700 | 66,400 | 64,100 | 61,800 | 59,500 | 57,200 | 54,900 | 52,600 | 50,300 | 48,000 | 45,700 | 43,400 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第17 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 384,001 ~ 384,500 | | 68,850 | 66,550 | 64,250 | 61,950 | 59,650 | 57,350 | 55,050 | 52,750 | 50,450 | 48,150 | 45,850 | 43,550 |
| 384,501 ~ 385,000 | | 69,000 | 66,700 | 64,400 | 62,100 | 59,800 | 57,500 | 55,200 | 52,900 | 50,600 | 48,300 | 46,000 | 43,700 |
| 385,001 ~ 385,500 | | 69,150 | 66,850 | 64,550 | 62,250 | 59,950 | 57,650 | 55,350 | 53,050 | 50,750 | 48,450 | 46,150 | 43,850 |
| 385,501 ~ 386,000 | | 69,300 | 67,000 | 64,700 | 62,400 | 60,100 | 57,800 | 55,500 | 53,200 | 50,900 | 48,600 | 46,300 | 44,000 |
| 386,001 ~ 386,500 | | 69,450 | 67,150 | 64,850 | 62,550 | 60,250 | 57,950 | 55,650 | 53,350 | 51,050 | 48,750 | 46,450 | 44,150 |
| 386,501 ~ 387,000 | | 69,600 | 67,300 | 65,000 | 62,700 | 60,400 | 58,100 | 55,800 | 53,500 | 51,200 | 48,900 | 46,600 | 44,300 |
| 387,001 ~ 387,500 | | 69,750 | 67,450 | 65,150 | 62,850 | 60,550 | 58,250 | 55,950 | 53,650 | 51,350 | 49,050 | 46,750 | 44,450 |
| 387,501 ~ 388,000 | | 69,900 | 67,600 | 65,300 | 63,000 | 60,700 | 58,400 | 56,100 | 53,800 | 51,500 | 49,200 | 46,900 | 44,600 |
| 388,001 ~ 388,500 | | 70,050 | 67,750 | 65,450 | 63,150 | 60,850 | 58,550 | 56,250 | 53,950 | 51,650 | 49,350 | 47,050 | 44,750 |
| 388,501 ~ 389,000 | | 70,200 | 67,900 | 65,600 | 63,300 | 61,000 | 58,700 | 56,400 | 54,100 | 51,800 | 49,500 | 47,200 | 44,900 |
| 389,001 ~ 389,500 | | 70,350 | 68,050 | 65,750 | 63,450 | 61,150 | 58,850 | 56,550 | 54,250 | 51,950 | 49,650 | 47,350 | 45,050 |
| 389,501 ~ 390,000 | | 70,500 | 68,200 | 65,900 | 63,600 | 61,300 | 59,000 | 56,700 | 54,400 | 52,100 | 49,800 | 47,500 | 45,200 |
| 390,001 ~ 390,500 | | 70,650 | 68,350 | 66,050 | 63,750 | 61,450 | 59,150 | 56,850 | 54,550 | 52,250 | 49,950 | 47,650 | 45,350 |
| 390,501 ~ 391,000 | | 70,800 | 68,500 | 66,200 | 63,900 | 61,600 | 59,300 | 57,000 | 54,700 | 52,400 | 50,100 | 47,800 | 45,500 |
| 391,001 ~ 391,500 | | 70,950 | 68,650 | 66,350 | 64,050 | 61,750 | 59,450 | 57,150 | 54,850 | 52,550 | 50,250 | 47,950 | 45,650 |
| 391,501 ~ 392,000 | | 71,100 | 68,800 | 66,500 | 64,200 | 61,900 | 59,600 | 57,300 | 55,000 | 52,700 | 50,400 | 48,100 | 45,800 |
| 392,001 ~ 392,500 | | 71,250 | 68,950 | 66,650 | 64,350 | 62,050 | 59,750 | 57,450 | 55,150 | 52,850 | 50,550 | 48,250 | 45,950 |
| 392,501 ~ 393,000 | | 71,400 | 69,100 | 66,800 | 64,500 | 62,200 | 59,900 | 57,600 | 55,300 | 53,000 | 50,700 | 48,400 | 46,100 |
| 393,001 ~ 393,500 | | 71,550 | 69,250 | 66,950 | 64,650 | 62,350 | 60,050 | 57,750 | 55,450 | 53,150 | 50,850 | 48,550 | 46,250 |
| 393,501 ~ 394,000 | | 71,700 | 69,400 | 67,100 | 64,800 | 62,500 | 60,200 | 57,900 | 55,600 | 53,300 | 51,000 | 48,700 | 46,400 |
| 394,001 ~ 394,500 | | 71,850 | 69,550 | 67,250 | 64,950 | 62,650 | 60,350 | 58,050 | 55,750 | 53,450 | 51,150 | 48,850 | 46,550 |
| 394,501 ~ 395,000 | | 72,000 | 69,700 | 67,400 | 65,100 | 62,800 | 60,500 | 58,200 | 55,900 | 53,600 | 51,300 | 49,000 | 46,700 |
| 395,001 ~ 395,500 | | 72,150 | 69,850 | 67,550 | 65,250 | 62,950 | 60,650 | 58,350 | 56,050 | 53,750 | 51,450 | 49,150 | 46,850 |
| 395,501 ~ 396,000 | | 72,300 | 70,000 | 67,700 | 65,400 | 63,100 | 60,800 | 58,500 | 56,200 | 53,900 | 51,600 | 49,300 | 47,000 |
| 396,001 ~ 396,500 | | 72,450 | 70,150 | 67,850 | 65,550 | 63,250 | 60,950 | 58,650 | 56,350 | 54,050 | 51,750 | 49,450 | 47,150 |
| 396,501 ~ 397,000 | | 72,600 | 70,300 | 68,000 | 65,700 | 63,400 | 61,100 | 58,800 | 56,500 | 54,200 | 51,900 | 49,600 | 47,300 |
| 397,001 ~ 397,500 | | 72,750 | 70,450 | 68,150 | 65,850 | 63,550 | 61,250 | 58,950 | 56,650 | 54,350 | 52,050 | 49,750 | 47,450 |
| 397,501 ~ 398,000 | | 72,900 | 70,600 | 68,300 | 66,000 | 63,700 | 61,400 | 59,100 | 56,800 | 54,500 | 52,200 | 49,900 | 47,600 |
| 398,001 ~ 398,500 | | 73,050 | 70,750 | 68,450 | 66,150 | 63,850 | 61,550 | 59,250 | 56,950 | 54,650 | 52,350 | 50,050 | 47,750 |
| 398,501 ~ 399,000 | | 73,200 | 70,900 | 68,600 | 66,300 | 64,000 | 61,700 | 59,400 | 57,100 | 54,800 | 52,500 | 50,200 | 47,900 |
| 399,001 ~ 399,500 | | 73,350 | 71,050 | 68,750 | 66,450 | 64,150 | 61,850 | 59,550 | 57,250 | 54,950 | 52,650 | 50,350 | 48,050 |
| 399,501 ~ 400,000 | | 73,500 | 71,200 | 68,900 | 66,600 | 64,300 | 62,000 | 59,700 | 57,400 | 55,100 | 52,800 | 50,500 | 48,200 |
| 400,001 ~ 400,500 | | 73,650 | 71,350 | 69,050 | 66,750 | 64,450 | 62,150 | 59,850 | 57,550 | 55,250 | 52,950 | 50,650 | 48,350 |
| 400,501 ~ 401,000 | | 73,800 | 71,500 | 69,200 | 66,900 | 64,600 | 62,300 | 60,000 | 57,700 | 55,400 | 53,100 | 50,800 | 48,500 |
| 401,001 ~ 401,500 | | 73,950 | 71,650 | 69,350 | 67,050 | 64,750 | 62,450 | 60,150 | 57,850 | 55,550 | 53,250 | 50,950 | 48,650 |
| 401,501 ~ 402,000 | | 74,100 | 71,800 | 69,500 | 67,200 | 64,900 | 62,600 | 60,300 | 58,000 | 55,700 | 53,400 | 51,100 | 48,800 |
| 402,001 ~ 402,500 | | 74,250 | 71,950 | 69,650 | 67,350 | 65,050 | 62,750 | 60,450 | 58,150 | 55,850 | 53,550 | 51,250 | 48,950 |
| 402,501 ~ 403,000 | | 74,400 | 72,100 | 69,800 | 67,500 | 65,200 | 62,900 | 60,600 | 58,300 | 56,000 | 53,700 | 51,400 | 49,100 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第18 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 403,001 ~ 403,500 | | 74,550 | 72,250 | 69,950 | 67,650 | 65,350 | 63,050 | 60,750 | 58,450 | 56,150 | 53,850 | 51,550 | 49,250 |
| 403,501 ~ 404,000 | | 74,700 | 72,400 | 70,100 | 67,800 | 65,500 | 63,200 | 60,900 | 58,600 | 56,300 | 54,000 | 51,700 | 49,400 |
| 404,001 ~ 404,500 | | 74,850 | 72,550 | 70,250 | 67,950 | 65,650 | 63,350 | 61,050 | 58,750 | 56,450 | 54,150 | 51,850 | 49,550 |
| 404,501 ~ 405,000 | | 75,000 | 72,700 | 70,400 | 68,100 | 65,800 | 63,500 | 61,200 | 58,900 | 56,600 | 54,300 | 52,000 | 49,700 |
| 405,001 ~ 405,500 | | 75,150 | 72,850 | 70,550 | 68,250 | 65,950 | 63,650 | 61,350 | 59,050 | 56,750 | 54,450 | 52,150 | 49,850 |
| 405,501 ~ 406,000 | | 75,300 | 73,000 | 70,700 | 68,400 | 66,100 | 63,800 | 61,500 | 59,200 | 56,900 | 54,600 | 52,300 | 50,000 |
| 406,001 ~ 406,500 | | 75,450 | 73,150 | 70,850 | 68,550 | 66,250 | 63,950 | 61,650 | 59,350 | 57,050 | 54,750 | 52,450 | 50,150 |
| 406,501 ~ 407,000 | | 75,600 | 73,300 | 71,000 | 68,700 | 66,400 | 64,100 | 61,800 | 59,500 | 57,200 | 54,900 | 52,600 | 50,300 |
| 407,001 ~ 407,500 | | 75,750 | 73,450 | 71,150 | 68,850 | 66,550 | 64,250 | 61,950 | 59,650 | 57,350 | 55,050 | 52,750 | 50,450 |
| 407,501 ~ 408,000 | | 75,900 | 73,600 | 71,300 | 69,000 | 66,700 | 64,400 | 62,100 | 59,800 | 57,500 | 55,200 | 52,900 | 50,600 |
| 408,001 ~ 408,500 | | 76,050 | 73,750 | 71,450 | 69,150 | 66,850 | 64,550 | 62,250 | 59,950 | 57,650 | 55,350 | 53,050 | 50,750 |
| 408,501 ~ 409,000 | | 76,200 | 73,900 | 71,600 | 69,300 | 67,000 | 64,700 | 62,400 | 60,100 | 57,800 | 55,500 | 53,200 | 50,900 |
| 409,001 ~ 409,500 | | 76,350 | 74,050 | 71,750 | 69,450 | 67,150 | 64,850 | 62,550 | 60,250 | 57,950 | 55,650 | 53,350 | 51,050 |
| 409,501 ~ 410,000 | | 76,500 | 74,200 | 71,900 | 69,600 | 67,300 | 65,000 | 62,700 | 60,400 | 58,100 | 55,800 | 53,500 | 51,200 |
| 410,001 ~ 410,500 | | 76,650 | 74,350 | 72,050 | 69,750 | 67,450 | 65,150 | 62,850 | 60,550 | 58,250 | 55,950 | 53,650 | 51,350 |
| 410,501 ~ 411,000 | | 76,800 | 74,500 | 72,200 | 69,900 | 67,600 | 65,300 | 63,000 | 60,700 | 58,400 | 56,100 | 53,800 | 51,500 |
| 411,001 ~ 411,500 | | 76,950 | 74,650 | 72,350 | 70,050 | 67,750 | 65,450 | 63,150 | 60,850 | 58,550 | 56,250 | 53,950 | 51,650 |
| 411,501 ~ 412,000 | | 77,100 | 74,800 | 72,500 | 70,200 | 67,900 | 65,600 | 63,300 | 61,000 | 58,700 | 56,400 | 54,100 | 51,800 |
| 412,001 ~ 412,500 | | 77,250 | 74,950 | 72,650 | 70,350 | 68,050 | 65,750 | 63,450 | 61,150 | 58,850 | 56,550 | 54,250 | 51,950 |
| 412,501 ~ 413,000 | | 77,400 | 75,100 | 72,800 | 70,500 | 68,200 | 65,900 | 63,600 | 61,300 | 59,000 | 56,700 | 54,400 | 52,100 |
| 413,001 ~ 413,500 | | 77,550 | 75,250 | 72,950 | 70,650 | 68,350 | 66,050 | 63,750 | 61,450 | 59,150 | 56,850 | 54,550 | 52,250 |
| 413,501 ~ 414,000 | | 77,700 | 75,400 | 73,100 | 70,800 | 68,500 | 66,200 | 63,900 | 61,600 | 59,300 | 57,000 | 54,700 | 52,400 |
| 414,001 ~ 414,500 | | 77,850 | 75,550 | 73,250 | 70,950 | 68,650 | 66,350 | 64,050 | 61,750 | 59,450 | 57,150 | 54,850 | 52,550 |
| 414,501 ~ 415,000 | | 78,000 | 75,700 | 73,400 | 71,100 | 68,800 | 66,500 | 64,200 | 61,900 | 59,600 | 57,300 | 55,000 | 52,700 |
| 415,001 ~ 415,500 | | 78,150 | 75,850 | 73,550 | 71,250 | 68,950 | 66,650 | 64,350 | 62,050 | 59,750 | 57,450 | 55,150 | 52,850 |
| 415,501 ~ 416,000 | | 78,300 | 76,000 | 73,700 | 71,400 | 69,100 | 66,800 | 64,500 | 62,200 | 59,900 | 57,600 | 55,300 | 53,000 |
| 416,001 ~ 416,500 | | 78,450 | 76,150 | 73,850 | 71,550 | 69,250 | 66,950 | 64,650 | 62,350 | 60,050 | 57,750 | 55,450 | 53,150 |
| 416,501 ~ 417,000 | | 78,600 | 76,300 | 74,000 | 71,700 | 69,400 | 67,100 | 64,800 | 62,500 | 60,200 | 57,900 | 55,600 | 53,300 |
| 417,001 ~ 417,500 | | 78,750 | 76,450 | 74,150 | 71,850 | 69,550 | 67,250 | 64,950 | 62,650 | 60,350 | 58,050 | 55,750 | 53,450 |
| 417,501 ~ 418,000 | | 78,900 | 76,600 | 74,300 | 72,000 | 69,700 | 67,400 | 65,100 | 62,800 | 60,500 | 58,200 | 55,900 | 53,600 |
| 418,001 ~ 418,500 | | 79,050 | 76,750 | 74,450 | 72,150 | 69,850 | 67,550 | 65,250 | 62,950 | 60,650 | 58,350 | 56,050 | 53,750 |
| 418,501 ~ 419,000 | | 79,200 | 76,900 | 74,600 | 72,300 | 70,000 | 67,700 | 65,400 | 63,100 | 60,800 | 58,500 | 56,200 | 53,900 |
| 419,001 ~ 419,500 | | 79,350 | 77,050 | 74,750 | 72,450 | 70,150 | 67,850 | 65,550 | 63,250 | 60,950 | 58,650 | 56,350 | 54,050 |
| 419,501 ~ 420,000 | | 79,500 | 77,200 | 74,900 | 72,600 | 70,300 | 68,000 | 65,700 | 63,400 | 61,100 | 58,800 | 56,500 | 54,200 |
| 420,001 ~ 420,500 | | 79,650 | 77,350 | 75,050 | 72,750 | 70,450 | 68,150 | 65,850 | 63,550 | 61,250 | 58,950 | 56,650 | 54,350 |
| 420,501 ~ 421,000 | | 79,800 | 77,500 | 75,200 | 72,900 | 70,600 | 68,300 | 66,000 | 63,700 | 61,400 | 59,100 | 56,800 | 54,500 |
| 421,001 ~ 421,500 | | 79,950 | 77,650 | 75,350 | 73,050 | 70,750 | 68,450 | 66,150 | 63,850 | 61,550 | 59,250 | 56,950 | 54,650 |
| 421,501 ~ 422,000 | | 80,100 | 77,800 | 75,500 | 73,200 | 70,900 | 68,600 | 66,300 | 64,000 | 61,700 | 59,400 | 57,100 | 54,800 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第19 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 422,001 ~ 422,500 | | 80,250 | 77,950 | 75,650 | 73,350 | 71,050 | 68,750 | 66,450 | 64,150 | 61,850 | 59,550 | 57,250 | 54,950 |
| 422,501 ~ 423,000 | | 80,400 | 78,100 | 75,800 | 73,500 | 71,200 | 68,900 | 66,600 | 64,300 | 62,000 | 59,700 | 57,400 | 55,100 |
| 423,001 ~ 423,500 | | 80,550 | 78,250 | 75,950 | 73,650 | 71,350 | 69,050 | 66,750 | 64,450 | 62,150 | 59,850 | 57,550 | 55,250 |
| 423,501 ~ 424,000 | | 80,700 | 78,400 | 76,100 | 73,800 | 71,500 | 69,200 | 66,900 | 64,600 | 62,300 | 60,000 | 57,700 | 55,400 |
| 424,001 ~ 424,500 | | 80,850 | 78,550 | 76,250 | 73,950 | 71,650 | 69,350 | 67,050 | 64,750 | 62,450 | 60,150 | 57,850 | 55,550 |
| 424,501 ~ 425,000 | | 81,000 | 78,700 | 76,400 | 74,100 | 71,800 | 69,500 | 67,200 | 64,900 | 62,600 | 60,300 | 58,000 | 55,700 |
| 425,001 ~ 425,500 | | 81,150 | 78,850 | 76,550 | 74,250 | 71,950 | 69,650 | 67,350 | 65,050 | 62,750 | 60,450 | 58,150 | 55,850 |
| 425,501 ~ 426,000 | | 81,300 | 79,000 | 76,700 | 74,400 | 72,100 | 69,800 | 67,500 | 65,200 | 62,900 | 60,600 | 58,300 | 56,000 |
| 426,001 ~ 426,500 | | 81,450 | 79,150 | 76,850 | 74,550 | 72,250 | 69,950 | 67,650 | 65,350 | 63,050 | 60,750 | 58,450 | 56,150 |
| 426,501 ~ 427,000 | | 81,600 | 79,300 | 77,000 | 74,700 | 72,400 | 70,100 | 67,800 | 65,500 | 63,200 | 60,900 | 58,600 | 56,300 |
| 427,001 ~ 427,500 | | 81,750 | 79,450 | 77,150 | 74,850 | 72,550 | 70,250 | 67,950 | 65,650 | 63,350 | 61,050 | 58,750 | 56,450 |
| 427,501 ~ 428,000 | | 81,900 | 79,600 | 77,300 | 75,000 | 72,700 | 70,400 | 68,100 | 65,800 | 63,500 | 61,200 | 58,900 | 56,600 |
| 428,001 ~ 428,500 | | 82,050 | 79,750 | 77,450 | 75,150 | 72,850 | 70,550 | 68,250 | 65,950 | 63,650 | 61,350 | 59,050 | 56,750 |
| 428,501 ~ 429,000 | | 82,200 | 79,900 | 77,600 | 75,300 | 73,000 | 70,700 | 68,400 | 66,100 | 63,800 | 61,500 | 59,200 | 56,900 |
| 429,001 ~ 429,500 | | 82,350 | 80,050 | 77,750 | 75,450 | 73,150 | 70,850 | 68,550 | 66,250 | 63,950 | 61,650 | 59,350 | 57,050 |
| 429,501 ~ 430,000 | | 82,500 | 80,200 | 77,900 | 75,600 | 73,300 | 71,000 | 68,700 | 66,400 | 64,100 | 61,800 | 59,500 | 57,200 |
| 430,001 ~ 430,500 | | 82,650 | 80,350 | 78,050 | 75,750 | 73,450 | 71,150 | 68,850 | 66,550 | 64,250 | 61,950 | 59,650 | 57,350 |
| 430,501 ~ 431,000 | | 82,800 | 80,500 | 78,200 | 75,900 | 73,600 | 71,300 | 69,000 | 66,700 | 64,400 | 62,100 | 59,800 | 57,500 |
| 431,001 ~ 431,500 | | 82,950 | 80,650 | 78,350 | 76,050 | 73,750 | 71,450 | 69,150 | 66,850 | 64,550 | 62,250 | 59,950 | 57,650 |
| 431,501 ~ 432,000 | | 83,100 | 80,800 | 78,500 | 76,200 | 73,900 | 71,600 | 69,300 | 67,000 | 64,700 | 62,400 | 60,100 | 57,800 |
| 432,001 ~ 432,500 | | 83,250 | 80,950 | 78,650 | 76,350 | 74,050 | 71,750 | 69,450 | 67,150 | 64,850 | 62,550 | 60,250 | 57,950 |
| 432,501 ~ 433,000 | | 83,400 | 81,100 | 78,800 | 76,500 | 74,200 | 71,900 | 69,600 | 67,300 | 65,000 | 62,700 | 60,400 | 58,100 |
| 433,001 ~ 433,500 | | 83,550 | 81,250 | 78,950 | 76,650 | 74,350 | 72,050 | 69,750 | 67,450 | 65,150 | 62,850 | 60,550 | 58,250 |
| 433,501 ~ 434,000 | | 83,700 | 81,400 | 79,100 | 76,800 | 74,500 | 72,200 | 69,900 | 67,600 | 65,300 | 63,000 | 60,700 | 58,400 |
| 434,001 ~ 434,500 | | 83,850 | 81,550 | 79,250 | 76,950 | 74,650 | 72,350 | 70,050 | 67,750 | 65,450 | 63,150 | 60,850 | 58,550 |
| 434,501 ~ 435,000 | | 84,000 | 81,700 | 79,400 | 77,100 | 74,800 | 72,500 | 70,200 | 67,900 | 65,600 | 63,300 | 61,000 | 58,700 |
| 435,001 ~ 435,500 | | 84,150 | 81,850 | 79,550 | 77,250 | 74,950 | 72,650 | 70,350 | 68,050 | 65,750 | 63,450 | 61,150 | 58,850 |
| 435,501 ~ 436,000 | | 84,300 | 82,000 | 79,700 | 77,400 | 75,100 | 72,800 | 70,500 | 68,200 | 65,900 | 63,600 | 61,300 | 59,000 |
| 436,001 ~ 436,500 | | 84,450 | 82,150 | 79,850 | 77,550 | 75,250 | 72,950 | 70,650 | 68,350 | 66,050 | 63,750 | 61,450 | 59,150 |
| 436,501 ~ 437,000 | | 84,600 | 82,300 | 80,000 | 77,700 | 75,400 | 73,100 | 70,800 | 68,500 | 66,200 | 63,900 | 61,600 | 59,300 |
| 437,001 ~ 437,500 | | 84,750 | 82,450 | 80,150 | 77,850 | 75,550 | 73,250 | 70,950 | 68,650 | 66,350 | 64,050 | 61,750 | 59,450 |
| 437,501 ~ 438,000 | | 84,900 | 82,600 | 80,300 | 78,000 | 75,700 | 73,400 | 71,100 | 68,800 | 66,500 | 64,200 | 61,900 | 59,600 |
| 438,001 ~ 438,500 | | 85,050 | 82,750 | 80,450 | 78,150 | 75,850 | 73,550 | 71,250 | 68,950 | 66,650 | 64,350 | 62,050 | 59,750 |
| 438,501 ~ 439,000 | | 85,200 | 82,900 | 80,600 | 78,300 | 76,000 | 73,700 | 71,400 | 69,100 | 66,800 | 64,500 | 62,200 | 59,900 |
| 439,001 ~ 439,500 | | 85,360 | 83,050 | 80,750 | 78,450 | 76,150 | 73,850 | 71,550 | 69,250 | 66,950 | 64,650 | 62,350 | 60,050 |
| 439,501 ~ 440,000 | | 85,560 | 83,200 | 80,900 | 78,600 | 76,300 | 74,000 | 71,700 | 69,400 | 67,100 | 64,800 | 62,500 | 60,200 |
| 440,001 ~ 440,500 | | 85,760 | 83,350 | 81,050 | 78,750 | 76,450 | 74,150 | 71,850 | 69,550 | 67,250 | 64,950 | 62,650 | 60,350 |
| 440,501 ~ 441,000 | | 85,960 | 83,500 | 81,200 | 78,900 | 76,600 | 74,300 | 72,000 | 69,700 | 67,400 | 65,100 | 62,800 | 60,500 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第20 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 441,001 ~ 441,500 | | 86,160 | 83,650 | 81,350 | 79,050 | 76,750 | 74,450 | 72,150 | 69,850 | 67,550 | 65,250 | 62,950 | 60,650 |
| 441,501 ~ 442,000 | | 86,360 | 83,800 | 81,500 | 79,200 | 76,900 | 74,600 | 72,300 | 70,000 | 67,700 | 65,400 | 63,100 | 60,800 |
| 442,001 ~ 442,500 | | 86,560 | 83,950 | 81,650 | 79,350 | 77,050 | 74,750 | 72,450 | 70,150 | 67,850 | 65,550 | 63,250 | 60,950 |
| 442,501 ~ 443,000 | | 86,760 | 84,100 | 81,800 | 79,500 | 77,200 | 74,900 | 72,600 | 70,300 | 68,000 | 65,700 | 63,400 | 61,100 |
| 443,001 ~ 443,500 | | 86,960 | 84,250 | 81,950 | 79,650 | 77,350 | 75,050 | 72,750 | 70,450 | 68,150 | 65,850 | 63,550 | 61,250 |
| 443,501 ~ 444,000 | | 87,160 | 84,400 | 82,100 | 79,800 | 77,500 | 75,200 | 72,900 | 70,600 | 68,300 | 66,000 | 63,700 | 61,400 |
| 444,001 ~ 444,500 | | 87,360 | 84,550 | 82,250 | 79,950 | 77,650 | 75,350 | 73,050 | 70,750 | 68,450 | 66,150 | 63,850 | 61,550 |
| 444,501 ~ 445,000 | | 87,560 | 84,700 | 82,400 | 80,100 | 77,800 | 75,500 | 73,200 | 70,900 | 68,600 | 66,300 | 64,000 | 61,700 |
| 445,001 ~ 445,500 | | 87,760 | 84,850 | 82,550 | 80,250 | 77,950 | 75,650 | 73,350 | 71,050 | 68,750 | 66,450 | 64,150 | 61,850 |
| 445,501 ~ 446,000 | | 87,960 | 85,000 | 82,700 | 80,400 | 78,100 | 75,800 | 73,500 | 71,200 | 68,900 | 66,600 | 64,300 | 62,000 |
| 446,001 ~ 446,500 | | 88,160 | 85,150 | 82,850 | 80,550 | 78,250 | 75,950 | 73,650 | 71,350 | 69,050 | 66,750 | 64,450 | 62,150 |
| 446,501 ~ 447,000 | | 88,360 | 85,300 | 83,000 | 80,700 | 78,400 | 76,100 | 73,800 | 71,500 | 69,200 | 66,900 | 64,600 | 62,300 |
| 447,001 ~ 447,500 | | 88,560 | 85,500 | 83,150 | 80,850 | 78,550 | 76,250 | 73,950 | 71,650 | 69,350 | 67,050 | 64,750 | 62,450 |
| 447,501 ~ 448,000 | | 88,760 | 85,700 | 83,300 | 81,000 | 78,700 | 76,400 | 74,100 | 71,800 | 69,500 | 67,200 | 64,900 | 62,600 |
| 448,001 ~ 448,500 | | 88,960 | 85,900 | 83,450 | 81,150 | 78,850 | 76,550 | 74,250 | 71,950 | 69,650 | 67,350 | 65,050 | 62,750 |
| 448,501 ~ 449,000 | | 89,160 | 86,100 | 83,600 | 81,300 | 79,000 | 76,700 | 74,400 | 72,100 | 69,800 | 67,500 | 65,200 | 62,900 |
| 449,001 ~ 449,500 | | 89,360 | 86,300 | 83,750 | 81,450 | 79,150 | 76,850 | 74,550 | 72,250 | 69,950 | 67,650 | 65,350 | 63,050 |
| 449,501 ~ 450,000 | | 89,560 | 86,500 | 83,900 | 81,600 | 79,300 | 77,000 | 74,700 | 72,400 | 70,100 | 67,800 | 65,500 | 63,200 |
| 450,001 ~ 450,500 | | 89,760 | 86,700 | 84,050 | 81,750 | 79,450 | 77,150 | 74,850 | 72,550 | 70,250 | 67,950 | 65,650 | 63,350 |
| 450,501 ~ 451,000 | | 89,960 | 86,900 | 84,200 | 81,900 | 79,600 | 77,300 | 75,000 | 72,700 | 70,400 | 68,100 | 65,800 | 63,500 |
| 451,001 ~ 451,500 | | 90,160 | 87,100 | 84,350 | 82,050 | 79,750 | 77,450 | 75,150 | 72,850 | 70,550 | 68,250 | 65,950 | 63,650 |
| 451,501 ~ 452,000 | | 90,360 | 87,300 | 84,500 | 82,200 | 79,900 | 77,600 | 75,300 | 73,000 | 70,700 | 68,400 | 66,100 | 63,800 |
| 452,001 ~ 452,500 | | 90,560 | 87,500 | 84,650 | 82,350 | 80,050 | 77,750 | 75,450 | 73,150 | 70,850 | 68,550 | 66,250 | 63,950 |
| 452,501 ~ 453,000 | | 90,760 | 87,700 | 84,800 | 82,500 | 80,200 | 77,900 | 75,600 | 73,300 | 71,000 | 68,700 | 66,400 | 64,100 |
| 453,001 ~ 453,500 | | 90,960 | 87,900 | 84,950 | 82,650 | 80,350 | 78,050 | 75,750 | 73,450 | 71,150 | 68,850 | 66,550 | 64,250 |
| 453,501 ~ 454,000 | | 91,160 | 88,100 | 85,100 | 82,800 | 80,500 | 78,200 | 75,900 | 73,600 | 71,300 | 69,000 | 66,700 | 64,400 |
| 454,001 ~ 454,500 | | 91,360 | 88,300 | 85,250 | 82,950 | 80,650 | 78,350 | 76,050 | 73,750 | 71,450 | 69,150 | 66,850 | 64,550 |
| 454,501 ~ 455,000 | | 91,560 | 88,500 | 85,430 | 83,100 | 80,800 | 78,500 | 76,200 | 73,900 | 71,600 | 69,300 | 67,000 | 64,700 |
| 455,001 ~ 455,500 | | 91,760 | 88,700 | 85,630 | 83,250 | 80,950 | 78,650 | 76,350 | 74,050 | 71,750 | 69,450 | 67,150 | 64,850 |
| 455,501 ~ 456,000 | | 91,960 | 88,900 | 85,830 | 83,400 | 81,100 | 78,800 | 76,500 | 74,200 | 71,900 | 69,600 | 67,300 | 65,000 |
| 456,001 ~ 456,500 | | 92,160 | 89,100 | 86,030 | 83,550 | 81,250 | 78,950 | 76,650 | 74,350 | 72,050 | 69,750 | 67,450 | 65,150 |
| 456,501 ~ 457,000 | | 92,360 | 89,300 | 86,230 | 83,700 | 81,400 | 79,100 | 76,800 | 74,500 | 72,200 | 69,900 | 67,600 | 65,300 |
| 457,001 ~ 457,500 | | 92,560 | 89,500 | 86,430 | 83,850 | 81,550 | 79,250 | 76,950 | 74,650 | 72,350 | 70,050 | 67,750 | 65,450 |
| 457,501 ~ 458,000 | | 92,760 | 89,700 | 86,630 | 84,000 | 81,700 | 79,400 | 77,100 | 74,800 | 72,500 | 70,200 | 67,900 | 65,600 |
| 458,001 ~ 458,500 | | 92,960 | 89,900 | 86,830 | 84,150 | 81,850 | 79,550 | 77,250 | 74,950 | 72,650 | 70,350 | 68,050 | 65,750 |
| 458,501 ~ 459,000 | | 93,160 | 90,100 | 87,030 | 84,300 | 82,000 | 79,700 | 77,400 | 75,100 | 72,800 | 70,500 | 68,200 | 65,900 |
| 459,001 ~ 459,500 | | 93,360 | 90,300 | 87,230 | 84,450 | 82,150 | 79,850 | 77,550 | 75,250 | 72,950 | 70,650 | 68,350 | 66,050 |
| 459,501 ~ 460,000 | | 93,560 | 90,500 | 87,430 | 84,600 | 82,300 | 80,000 | 77,700 | 75,400 | 73,100 | 70,800 | 68,500 | 66,200 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第21 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 460,001 ~ 460,500 | | 93,760 | 90,700 | 87,630 | 84,750 | 82,450 | 80,150 | 77,850 | 75,550 | 73,250 | 70,950 | 68,650 | 66,350 |
| 460,501 ~ 461,000 | | 93,960 | 90,900 | 87,830 | 84,900 | 82,600 | 80,300 | 78,000 | 75,700 | 73,400 | 71,100 | 68,800 | 66,500 |
| 461,001 ~ 461,500 | | 94,160 | 91,100 | 88,030 | 85,050 | 82,750 | 80,450 | 78,150 | 75,850 | 73,550 | 71,250 | 68,950 | 66,650 |
| 461,501 ~ 462,000 | | 94,360 | 91,300 | 88,230 | 85,200 | 82,900 | 80,600 | 78,300 | 76,000 | 73,700 | 71,400 | 69,100 | 66,800 |
| 462,001 ~ 462,500 | | 94,560 | 91,500 | 88,430 | 85,360 | 83,050 | 80,750 | 78,450 | 76,150 | 73,850 | 71,550 | 69,250 | 66,950 |
| 462,501 ~ 463,000 | | 94,760 | 91,700 | 88,630 | 85,560 | 83,200 | 80,900 | 78,600 | 76,300 | 74,000 | 71,700 | 69,400 | 67,100 |
| 463,001 ~ 463,500 | | 94,960 | 91,900 | 88,830 | 85,760 | 83,350 | 81,050 | 78,750 | 76,450 | 74,150 | 71,850 | 69,550 | 67,250 |
| 463,501 ~ 464,000 | | 95,160 | 92,100 | 89,030 | 85,960 | 83,500 | 81,200 | 78,900 | 76,600 | 74,300 | 72,000 | 69,700 | 67,400 |
| 464,001 ~ 464,500 | | 95,360 | 92,300 | 89,230 | 86,160 | 83,650 | 81,350 | 79,050 | 76,750 | 74,450 | 72,150 | 69,850 | 67,550 |
| 464,501 ~ 465,000 | | 95,560 | 92,500 | 89,430 | 86,360 | 83,800 | 81,500 | 79,200 | 76,900 | 74,600 | 72,300 | 70,000 | 67,700 |
| 465,001 ~ 465,500 | | 95,760 | 92,700 | 89,630 | 86,560 | 83,950 | 81,650 | 79,350 | 77,050 | 74,750 | 72,450 | 70,150 | 67,850 |
| 465,501 ~ 466,000 | | 95,960 | 92,900 | 89,830 | 86,760 | 84,100 | 81,800 | 79,500 | 77,200 | 74,900 | 72,600 | 70,300 | 68,000 |
| 466,001 ~ 466,500 | | 96,160 | 93,100 | 90,030 | 86,960 | 84,250 | 81,950 | 79,650 | 77,350 | 75,050 | 72,750 | 70,450 | 68,150 |
| 466,501 ~ 467,000 | | 96,360 | 93,300 | 90,230 | 87,160 | 84,400 | 82,100 | 79,800 | 77,500 | 75,200 | 72,900 | 70,600 | 68,300 |
| 467,001 ~ 467,500 | | 96,560 | 93,500 | 90,430 | 87,360 | 84,550 | 82,250 | 79,950 | 77,650 | 75,350 | 73,050 | 70,750 | 68,450 |
| 467,501 ~ 468,000 | | 96,760 | 93,700 | 90,630 | 87,560 | 84,700 | 82,400 | 80,100 | 77,800 | 75,500 | 73,200 | 70,900 | 68,600 |
| 468,001 ~ 468,500 | | 96,960 | 93,900 | 90,830 | 87,760 | 84,850 | 82,550 | 80,250 | 77,950 | 75,650 | 73,350 | 71,050 | 68,750 |
| 468,501 ~ 469,000 | | 97,160 | 94,100 | 91,030 | 87,960 | 85,000 | 82,700 | 80,400 | 78,100 | 75,800 | 73,500 | 71,200 | 68,900 |
| 469,001 ~ 469,500 | | 97,360 | 94,300 | 91,230 | 88,160 | 85,150 | 82,850 | 80,550 | 78,250 | 75,950 | 73,650 | 71,350 | 69,050 |
| 469,501 ~ 470,000 | | 97,560 | 94,500 | 91,430 | 88,360 | 85,300 | 83,000 | 80,700 | 78,400 | 76,100 | 73,800 | 71,500 | 69,200 |
| 470,001 ~ 470,500 | | 97,760 | 94,700 | 91,630 | 88,560 | 85,500 | 83,150 | 80,850 | 78,550 | 76,250 | 73,950 | 71,650 | 69,350 |
| 470,501 ~ 471,000 | | 97,960 | 94,900 | 91,830 | 88,760 | 85,700 | 83,300 | 81,000 | 78,700 | 76,400 | 74,100 | 71,800 | 69,500 |
| 471,001 ~ 471,500 | | 98,160 | 95,100 | 92,030 | 88,960 | 85,900 | 83,450 | 81,150 | 78,850 | 76,550 | 74,250 | 71,950 | 69,650 |
| 471,501 ~ 472,000 | | 98,360 | 95,300 | 92,230 | 89,160 | 86,100 | 83,600 | 81,300 | 79,000 | 76,700 | 74,400 | 72,100 | 69,800 |
| 472,001 ~ 472,500 | | 98,560 | 95,500 | 92,430 | 89,360 | 86,300 | 83,750 | 81,450 | 79,150 | 76,850 | 74,550 | 72,250 | 69,950 |
| 472,501 ~ 473,000 | | 98,760 | 95,700 | 92,630 | 89,560 | 86,500 | 83,900 | 81,600 | 79,300 | 77,000 | 74,700 | 72,400 | 70,100 |
| 473,001 ~ 473,500 | | 98,960 | 95,900 | 92,830 | 89,760 | 86,700 | 84,050 | 81,750 | 79,450 | 77,150 | 74,850 | 72,550 | 70,250 |
| 473,501 ~ 474,000 | | 99,160 | 96,100 | 93,030 | 89,960 | 86,900 | 84,200 | 81,900 | 79,600 | 77,300 | 75,000 | 72,700 | 70,400 |
| 474,001 ~ 474,500 | | 99,360 | 96,300 | 93,230 | 90,160 | 87,100 | 84,350 | 82,050 | 79,750 | 77,450 | 75,150 | 72,850 | 70,550 |
| 474,501 ~ 475,000 | | 99,560 | 96,500 | 93,430 | 90,360 | 87,300 | 84,500 | 82,200 | 79,900 | 77,600 | 75,300 | 73,000 | 70,700 |
| 475,001 ~ 475,500 | | 99,760 | 96,700 | 93,630 | 90,560 | 87,500 | 84,650 | 82,350 | 80,050 | 77,750 | 75,450 | 73,150 | 70,850 |
| 475,501 ~ 476,000 | | 99,960 | 96,900 | 93,830 | 90,760 | 87,700 | 84,800 | 82,500 | 80,200 | 77,900 | 75,600 | 73,300 | 71,000 |
| 476,001 ~ 476,500 | | 100,160 | 97,100 | 94,030 | 90,960 | 87,900 | 84,950 | 82,650 | 80,350 | 78,050 | 75,750 | 73,450 | 71,150 |
| 476,501 ~ 477,000 | | 100,360 | 97,300 | 94,230 | 91,160 | 88,100 | 85,100 | 82,800 | 80,500 | 78,200 | 75,900 | 73,600 | 71,300 |
| 477,001 ~ 477,500 | | 100,560 | 97,500 | 94,430 | 91,360 | 88,300 | 85,250 | 82,950 | 80,650 | 78,350 | 76,050 | 73,750 | 71,450 |
| 477,501 ~ 478,000 | | 100,760 | 97,700 | 94,630 | 91,560 | 88,500 | 85,430 | 83,100 | 80,800 | 78,500 | 76,200 | 73,900 | 71,600 |
| 478,001 ~ 478,500 | | 100,960 | 97,900 | 94,830 | 91,760 | 88,700 | 85,630 | 83,250 | 80,950 | 78,650 | 76,350 | 74,050 | 71,750 |
| 478,501 ~ 479,000 | | 101,160 | 98,100 | 95,030 | 91,960 | 88,900 | 85,830 | 83,400 | 81,100 | 78,800 | 76,500 | 74,200 | 71,900 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第22 頁
單位：新臺幣元

| 每月薪 資所得 | 配偶及受扶養親屬 扣繳稅額 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|-------------------|------------------|---------|---------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 479,001 ~ 479,500 | | 101,360 | 98,300 | 95,230 | 92,160 | 89,100 | 86,030 | 83,550 | 81,250 | 78,950 | 76,650 | 74,350 | 72,050 |
| 479,501 ~ 480,000 | | 101,560 | 98,500 | 95,430 | 92,360 | 89,300 | 86,230 | 83,700 | 81,400 | 79,100 | 76,800 | 74,500 | 72,200 |
| 480,001 ~ 480,500 | | 101,760 | 98,700 | 95,630 | 92,560 | 89,500 | 86,430 | 83,850 | 81,550 | 79,250 | 76,950 | 74,650 | 72,350 |
| 480,501 ~ 481,000 | | 101,960 | 98,900 | 95,830 | 92,760 | 89,700 | 86,630 | 84,000 | 81,700 | 79,400 | 77,100 | 74,800 | 72,500 |
| 481,001 ~ 481,500 | | 102,160 | 99,100 | 96,030 | 92,960 | 89,900 | 86,830 | 84,150 | 81,850 | 79,550 | 77,250 | 74,950 | 72,650 |
| 481,501 ~ 482,000 | | 102,360 | 99,300 | 96,230 | 93,160 | 90,100 | 87,030 | 84,300 | 82,000 | 79,700 | 77,400 | 75,100 | 72,800 |
| 482,001 ~ 482,500 | | 102,560 | 99,500 | 96,430 | 93,360 | 90,300 | 87,230 | 84,450 | 82,150 | 79,850 | 77,550 | 75,250 | 72,950 |
| 482,501 ~ 483,000 | | 102,760 | 99,700 | 96,630 | 93,560 | 90,500 | 87,430 | 84,600 | 82,300 | 80,000 | 77,700 | 75,400 | 73,100 |
| 483,001 ~ 483,500 | | 102,960 | 99,900 | 96,830 | 93,760 | 90,700 | 87,630 | 84,750 | 82,450 | 80,150 | 77,850 | 75,550 | 73,250 |
| 483,501 ~ 484,000 | | 103,160 | 100,100 | 97,030 | 93,960 | 90,900 | 87,830 | 84,900 | 82,600 | 80,300 | 78,000 | 75,700 | 73,400 |
| 484,001 ~ 484,500 | | 103,360 | 100,300 | 97,230 | 94,160 | 91,100 | 88,030 | 85,050 | 82,750 | 80,450 | 78,150 | 75,850 | 73,550 |
| 484,501 ~ 485,000 | | 103,560 | 100,500 | 97,430 | 94,360 | 91,300 | 88,230 | 85,200 | 82,900 | 80,600 | 78,300 | 76,000 | 73,700 |
| 485,001 ~ 485,500 | | 103,760 | 100,700 | 97,630 | 94,560 | 91,500 | 88,430 | 85,360 | 83,050 | 80,750 | 78,450 | 76,150 | 73,850 |
| 485,501 ~ 486,000 | | 103,960 | 100,900 | 97,830 | 94,760 | 91,700 | 88,630 | 85,560 | 83,200 | 80,900 | 78,600 | 76,300 | 74,000 |
| 486,001 ~ 486,500 | | 104,160 | 101,100 | 98,030 | 94,960 | 91,900 | 88,830 | 85,760 | 83,350 | 81,050 | 78,750 | 76,450 | 74,150 |
| 486,501 ~ 487,000 | | 104,360 | 101,300 | 98,230 | 95,160 | 92,100 | 89,030 | 85,960 | 83,500 | 81,200 | 78,900 | 76,600 | 74,300 |
| 487,001 ~ 487,500 | | 104,560 | 101,500 | 98,430 | 95,360 | 92,300 | 89,230 | 86,160 | 83,650 | 81,350 | 79,050 | 76,750 | 74,450 |
| 487,501 ~ 488,000 | | 104,760 | 101,700 | 98,630 | 95,560 | 92,500 | 89,430 | 86,360 | 83,800 | 81,500 | 79,200 | 76,900 | 74,600 |
| 488,001 ~ 488,500 | | 104,960 | 101,900 | 98,830 | 95,760 | 92,700 | 89,630 | 86,560 | 83,950 | 81,650 | 79,350 | 77,050 | 74,750 |
| 488,501 ~ 489,000 | | 105,160 | 102,100 | 99,030 | 95,960 | 92,900 | 89,830 | 86,760 | 84,100 | 81,800 | 79,500 | 77,200 | 74,900 |
| 489,001 ~ 489,500 | | 105,360 | 102,300 | 99,230 | 96,160 | 93,100 | 90,030 | 86,960 | 84,250 | 81,950 | 79,650 | 77,350 | 75,050 |
| 489,501 ~ 490,000 | | 105,560 | 102,500 | 99,430 | 96,360 | 93,300 | 90,230 | 87,160 | 84,400 | 82,100 | 79,800 | 77,500 | 75,200 |
| 490,001 ~ 490,500 | | 105,760 | 102,700 | 99,630 | 96,560 | 93,500 | 90,430 | 87,360 | 84,550 | 82,250 | 79,950 | 77,650 | 75,350 |
| 490,501 ~ 491,000 | | 105,960 | 102,900 | 99,830 | 96,760 | 93,700 | 90,630 | 87,560 | 84,700 | 82,400 | 80,100 | 77,800 | 75,500 |
| 491,001 ~ 491,500 | | 106,160 | 103,100 | 100,030 | 96,960 | 93,900 | 90,830 | 87,760 | 84,850 | 82,550 | 80,250 | 77,950 | 75,650 |
| 491,501 ~ 492,000 | | 106,360 | 103,300 | 100,230 | 97,160 | 94,100 | 91,030 | 87,960 | 85,000 | 82,700 | 80,400 | 78,100 | 75,800 |
| 492,001 ~ 492,500 | | 106,560 | 103,500 | 100,430 | 97,360 | 94,300 | 91,230 | 88,160 | 85,150 | 82,850 | 80,550 | 78,250 | 75,950 |
| 492,501 ~ 493,000 | | 106,760 | 103,700 | 100,630 | 97,560 | 94,500 | 91,430 | 88,360 | 85,300 | 83,000 | 80,700 | 78,400 | 76,100 |
| 493,001 ~ 493,500 | | 106,960 | 103,900 | 100,830 | 97,760 | 94,700 | 91,630 | 88,560 | 85,500 | 83,150 | 80,850 | 78,550 | 76,250 |
| 493,501 ~ 494,000 | | 107,160 | 104,100 | 101,030 | 97,960 | 94,900 | 91,830 | 88,760 | 85,700 | 83,300 | 81,000 | 78,700 | 76,400 |
| 494,001 ~ 494,500 | | 107,360 | 104,300 | 101,230 | 98,160 | 95,100 | 92,030 | 88,960 | 85,900 | 83,450 | 81,150 | 78,850 | 76,550 |
| 494,501 ~ 495,000 | | 107,560 | 104,500 | 101,430 | 98,360 | 95,300 | 92,230 | 89,160 | 86,100 | 83,600 | 81,300 | 79,000 | 76,700 |
| 495,001 ~ 495,500 | | 107,760 | 104,700 | 101,630 | 98,560 | 95,500 | 92,430 | 89,360 | 86,300 | 83,750 | 81,450 | 79,150 | 76,850 |
| 495,501 ~ 496,000 | | 107,960 | 104,900 | 101,830 | 98,760 | 95,700 | 92,630 | 89,560 | 86,500 | 83,900 | 81,600 | 79,300 | 77,000 |
| 496,001 ~ 496,500 | | 108,160 | 105,100 | 102,030 | 98,960 | 95,900 | 92,830 | 89,760 | 86,700 | 84,050 | 81,750 | 79,450 | 77,150 |
| 496,501 ~ 497,000 | | 108,360 | 105,300 | 102,230 | 99,160 | 96,100 | 93,030 | 89,960 | 86,900 | 84,200 | 81,900 | 79,600 | 77,300 |
| 497,001 ~ 497,500 | | 108,560 | 105,500 | 102,430 | 99,360 | 96,300 | 93,230 | 90,160 | 87,100 | 84,350 | 82,050 | 79,750 | 77,450 |
| 497,501 ~ 498,000 | | 108,760 | 105,700 | 102,630 | 99,560 | 96,500 | 93,430 | 90,360 | 87,300 | 84,500 | 82,200 | 79,900 | 77,600 |

112年 度 薪 資 所 得 扣 繳 稅 額 表
 依有無配偶及受扶養親屬人數計算每月應扣繳稅額
 (有配偶者及無配偶者均適用)

頁數： 第23 頁
 單位：新臺幣元

| <div>配偶及受扶養親屬</div> <div>每月薪資所得</div> <div>扣繳稅額</div> | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|---|---------|---------|---------|---------|--------|--------|--------|--------|--------|--------|--------|--------|
| 498,001 ~ 498,500 | 108,960 | 105,900 | 102,830 | 99,760 | 96,700 | 93,630 | 90,560 | 87,500 | 84,650 | 82,350 | 80,050 | 77,750 |
| 498,501 ~ 499,000 | 109,160 | 106,100 | 103,030 | 99,960 | 96,900 | 93,830 | 90,760 | 87,700 | 84,800 | 82,500 | 80,200 | 77,900 |
| 499,001 ~ 499,500 | 109,360 | 106,300 | 103,230 | 100,160 | 97,100 | 94,030 | 90,960 | 87,900 | 84,950 | 82,650 | 80,350 | 78,050 |
| 499,501 ~ 500,000 | 109,560 | 106,500 | 103,430 | 100,360 | 97,300 | 94,230 | 91,160 | 88,100 | 85,100 | 82,800 | 80,500 | 78,200 |