103 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

單位：新臺幣元

扣繳稅額 / 每月薪資所得 \ 配偶及受扶養親屬	0	1	2	3	4	5	6	7	8	9	10	11
47,001~47,500	0	0	0	0	0	0	0	0	0	0	0	0
47,501~48,000	0	0	0	0	0	0	0	0	0	0	0	0
48,001~48,500	0	0	0	0	0	0	0	0	0	0	0	0
48,501~49,000	0	0	0	0	0	0	0	0	0	0	0	0
49,001~49,500	0	0	0	0	0	0	0	0	0	0	0	0
49,501~50,000	0	0	0	0	0	0	0	0	0	0	0	0
50,001~50,500	0	0	0	0	0	0	0	0	0	0	0	0
50,501~51,000	0	0	0	0	0	0	0	0	0	0	0	0
51,001~51,500	0	0	0	0	0	0	0	0	0	0	0	0
51,501~52,000	0	0	0	0	0	0	0	0	0	0	0	0
52,001~52,500	0	0	0	0	0	0	0	0	0	0	0	0
52,501~53,000	0	0	0	0	0	0	0	0	0	0	0	0
53,001~53,500	0	0	0	0	0	0	0	0	0	0	0	0
53,501~54,000	0	0	0	0	0	0	0	0	0	0	0	0
54,001~54,500	0	0	0	0	0	0	0	0	0	0	0	0
54,501~55,000	0	0	0	0	0	0	0	0	0	0	0	0
55,001~55,500	0	0	0	0	0	0	0	0	0	0	0	0
55,501~56,000	0	0	0	0	0	0	0	0	0	0	0	0
56,001~56,500	0	0	0	0	0	0	0	0	0	0	0	0
56,501~57,000	0	0	0	0	0	0	0	0	0	0	0	0
57,001~57,500	0	0	0	0	0	0	0	0	0	0	0	0
57,501~58,000	0	0	0	0	0	0	0	0	0	0	0	0
58,001~58,500	0	0	0	0	0	0	0	0	0	0	0	0
58,501~59,000	0	0	0	0	0	0	0	0	0	0	0	0
59,001~59,500	0	0	0	0	0	0	0	0	0	0	0	0
59,501~60,000	0	0	0	0	0	0	0	0	0	0	0	0
60,001~60,500	0	0	0	0	0	0	0	0	0	0	0	0
60,501~61,000	0	0	0	0	0	0	0	0	0	0	0	0
61,001~61,500	0	0	0	0	0	0	0	0	0	0	0	0
61,501~62,000	0	0	0	0	0	0	0	0	0	0	0	0
62,001~62,500	0	0	0	0	0	0	0	0	0	0	0	0
62,501~63,000	0	0	0	0	0	0	0	0	0	0	0	0
63,001~63,500	0	0	0	0	0	0	0	0	0	0	0	0
63,501~64,000	0	0	0	0	0	0	0	0	0	0	0	0
64,001~64,500	0	0	0	0	0	0	0	0	0	0	0	0
64,501~65,000	0	0	0	0	0	0	0	0	0	0	0	0
65,001~65,500	0	0	0	0	0	0	0	0	0	0	0	0
65,501~66,000	0	0	0	0	0	0	0	0	0	0	0	0
66,001~66,500	0	0	0	0	0	0	0	0	0	0	0	0
66,501~67,000	0	0	0	0	0	0	0	0	0	0	0	0
67,001~67,500	0	0	0	0	0	0	0	0	0	0	0	0
67,501~68,000	0	0	0	0	0	0	0	0	0	0	0	0
68,001~68,500	0	0	0	0	0	0	0	0	0	0	0	0
68,501~69,000	0	0	0	0	0	0	0	0	0	0	0	0
69,001~69,500	0	0	0	0	0	0	0	0	0	0	0	0
69,501~70,000	2,010	0	0	0	0	0	0	0	0	0	0	0
70,001~70,500	2,030	0	0	0	0	0	0	0	0	0	0	0
70,501~71,000	2,060	0	0	0	0	0	0	0	0	0	0	0
71,001~71,500	2,080	0	0	0	0	0	0	0	0	0	0	0
71,501~72,000	2,110	0	0	0	0	0	0	0	0	0	0	0
72,001~72,500	2,130	0	0	0	0	0	0	0	0	0	0	0
72,501~73,000	2,160	0	0	0	0	0	0	0	0	0	0	0
73,001~73,500	2,210	0	0	0	0	0	0	0	0	0	0	0
73,501~74,000	2,270	0	0	0	0	0	0	0	0	0	0	0
74,001~74,500	2,330	0	0	0	0	0	0	0	0	0	0	0
74,501~75,000	2,390	0	0	0	0	0	0	0	0	0	0	0
75,001~75,500	2,450	0	0	0	0	0	0	0	0	0	0	0
75,501~76,000	2,510	0	0	0	0	0	0	0	0	0	0	0
76,001~76,500	2,570	0	0	0	0	0	0	0	0	0	0	0
76,501~77,000	2,630	0	0	0	0	0	0	0	0	0	0	0
77,001~77,500	2,690	2,030	0	0	0	0	0	0	0	0	0	0
77,501~78,000	2,750	2,050	0	0	0	0	0	0	0	0	0	0
78,001~78,500	2,810	2,080	0	0	0	0	0	0	0	0	0	0
78,501~79,000	2,870	2,100	0	0	0	0	0	0	0	0	0	0
79,001~79,500	2,930	2,130	0	0	0	0	0	0	0	0	0	0
79,501~80,000	2,990	2,150	0	0	0	0	0	0	0	0	0	0
80,001~80,500	3,050	2,200	0	0	0	0	0	0	0	0	0	0
80,501~81,000	3,110	2,260	0	0	0	0	0	0	0	0	0	0
81,001~81,500	3,170	2,320	0	0	0	0	0	0	0	0	0	0
81,501~82,000	3,230	2,380	0	0	0	0	0	0	0	0	0	0
82,001~82,500	3,290	2,440	0	0	0	0	0	0	0	0	0	0
82,501~83,000	3,350	2,500	0	0	0	0	0	0	0	0	0	0
83,001~83,500	3,410	2,560	0	0	0	0	0	0	0	0	0	0
83,501~84,000	3,470	2,620	0	0	0	0	0	0	0	0	0	0
84,001~84,500	3,530	2,680	2,020	0	0	0	0	0	0	0	0	0
84,501~85,000	3,590	2,740	2,050	0	0	0	0	0	0	0	0	0
85,001~85,500	3,650	2,800	2,070	0	0	0	0	0	0	0	0	0
85,501~86,000	3,710	2,860	2,100	0	0	0	0	0	0	0	0	0
86,001~86,500	3,770	2,920	2,120	0	0	0	0	0	0	0	0	0
86,501~87,000	3,830	2,980	2,150	0	0	0	0	0	0	0	0	0
87,001~87,500	3,890	3,040	2,190	0	0	0	0	0	0	0	0	0
87,501~88,000	3,950	3,100	2,250	0	0	0	0	0	0	0	0	0
88,001~88,500	4,010	3,160	2,310	0	0	0	0	0	0	0	0	0

依有無配偶及受扶養親屬人數計算每月應扣繳稅額　　單位：新臺幣元

扣繳稅額 / 每月薪資所得 \ 配偶及受扶養親屬	0	1	2	3	4	5	6	7	8	9	10	11
88,501~89,000	4,070	3,220	2,370	0	0	0	0	0	0	0	0	0
89,001~89,500	4,130	3,280	2,430	0	0	0	0	0	0	0	0	0
89,501~90,000	4,190	3,340	2,490	0	0	0	0	0	0	0	0	0
90,001~90,500	4,250	3,400	2,550	0	0	0	0	0	0	0	0	0
90,501~91,000	4,310	3,460	2,610	0	0	0	0	0	0	0	0	0
91,001~91,500	4,370	3,520	2,670	2,020	0	0	0	0	0	0	0	0
91,501~92,000	4,430	3,580	2,730	2,050	0	0	0	0	0	0	0	0
92,001~92,500	4,490	3,640	2,790	2,070	0	0	0	0	0	0	0	0
92,501~93,000	4,550	3,700	2,850	2,100	0	0	0	0	0	0	0	0
93,001~93,500	4,610	3,760	2,910	2,120	0	0	0	0	0	0	0	0
93,501~94,000	4,670	3,820	2,970	2,150	0	0	0	0	0	0	0	0
94,001~94,500	4,730	3,880	3,030	2,180	0	0	0	0	0	0	0	0
94,501~95,000	4,790	3,940	3,090	2,240	0	0	0	0	0	0	0	0
95,001~95,500	4,850	4,000	3,150	2,300	0	0	0	0	0	0	0	0
95,501~96,000	4,910	4,060	3,210	2,360	0	0	0	0	0	0	0	0
96,001~96,500	4,970	4,120	3,270	2,420	0	0	0	0	0	0	0	0
96,501~97,000	5,030	4,180	3,330	2,480	0	0	0	0	0	0	0	0
97,001~97,500	5,090	4,240	3,390	2,540	0	0	0	0	0	0	0	0
97,501~98,000	5,150	4,300	3,450	2,600	0	0	0	0	0	0	0	0
98,001~98,500	5,210	4,360	3,510	2,660	2,020	0	0	0	0	0	0	0
98,501~99,000	5,270	4,420	3,570	2,720	2,040	0	0	0	0	0	0	0
99,001~99,500	5,330	4,480	3,630	2,780	2,070	0	0	0	0	0	0	0
99,501~100,000	5,390	4,540	3,690	2,840	2,090	0	0	0	0	0	0	0
100,001~100,500	5,450	4,600	3,750	2,900	2,120	0	0	0	0	0	0	0
100,501~101,000	5,510	4,660	3,810	2,960	2,140	0	0	0	0	0	0	0
101,001~101,500	5,570	4,720	3,870	3,020	2,170	0	0	0	0	0	0	0
101,501~102,000	5,630	4,780	3,930	3,080	2,230	0	0	0	0	0	0	0
102,001~102,500	5,690	4,840	3,990	3,140	2,290	0	0	0	0	0	0	0
102,501~103,000	5,750	4,900	4,050	3,200	2,350	0	0	0	0	0	0	0
103,001~103,500	5,810	4,960	4,110	3,260	2,410	0	0	0	0	0	0	0
103,501~104,000	5,870	5,020	4,170	3,320	2,470	0	0	0	0	0	0	0
104,001~104,500	5,930	5,080	4,230	3,380	2,530	0	0	0	0	0	0	0
104,501~105,000	5,990	5,140	4,290	3,440	2,590	0	0	0	0	0	0	0
105,001~105,500	6,050	5,200	4,350	3,500	2,650	2,010	0	0	0	0	0	0
105,501~106,000	6,110	5,260	4,410	3,560	2,710	2,040	0	0	0	0	0	0
106,001~106,500	6,170	5,320	4,470	3,620	2,770	2,060	0	0	0	0	0	0
106,501~107,000	6,230	5,380	4,530	3,680	2,830	2,090	0	0	0	0	0	0
107,001~107,500	6,290	5,440	4,590	3,740	2,890	2,110	0	0	0	0	0	0
107,501~108,000	6,350	5,500	4,650	3,800	2,950	2,140	0	0	0	0	0	0
108,001~108,500	6,410	5,560	4,710	3,860	3,010	2,160	0	0	0	0	0	0
108,501~109,000	6,470	5,620	4,770	3,920	3,070	2,220	0	0	0	0	0	0
109,001~109,500	6,530	5,680	4,830	3,980	3,130	2,280	0	0	0	0	0	0
109,501~110,000	6,590	5,740	4,890	4,040	3,190	2,340	0	0	0	0	0	0
110,001~111,000	6,650	5,800	4,950	4,100	3,250	2,400	0	0	0	0	0	0
111,001~112,000	6,770	5,920	5,070	4,220	3,370	2,520	0	0	0	0	0	0
112,001~113,000	6,890	6,040	5,190	4,340	3,490	2,640	2,010	0	0	0	0	0
113,001~114,000	7,010	6,160	5,310	4,460	3,610	2,760	2,060	0	0	0	0	0
114,001~115,000	7,130	6,280	5,430	4,580	3,730	2,880	2,110	0	0	0	0	0
115,001~116,000	7,250	6,400	5,550	4,700	3,850	3,000	2,160	0	0	0	0	0
116,001~117,000	7,370	6,520	5,670	4,820	3,970	3,120	2,270	0	0	0	0	0
117,001~118,000	7,490	6,640	5,790	4,940	4,090	3,240	2,390	0	0	0	0	0
118,001~119,000	7,610	6,760	5,910	5,060	4,210	3,360	2,510	0	0	0	0	0
119,001~120,000	7,730	6,880	6,030	5,180	4,330	3,480	2,630	0	0	0	0	0
120,001~121,500	7,850	7,000	6,150	5,300	4,450	3,600	2,750	2,050	0	0	0	0
121,501~123,000	8,030	7,180	6,330	5,480	4,630	3,780	2,930	2,130	0	0	0	0
123,001~124,500	8,210	7,360	6,510	5,660	4,810	3,960	3,110	2,260	0	0	0	0
124,501~126,000	8,390	7,540	6,690	5,840	4,990	4,140	3,290	2,440	0	0	0	0
126,001~127,500	8,570	7,720	6,870	6,020	5,170	4,320	3,470	2,620	0	0	0	0
127,501~129,000	8,810	7,900	7,050	6,200	5,350	4,500	3,650	2,800	2,070	0	0	0
129,001~130,500	9,110	8,080	7,230	6,380	5,530	4,680	3,830	2,980	2,150	0	0	0
130,501~132,000	9,410	8,260	7,410	6,560	5,710	4,860	4,010	3,160	2,310	0	0	0
132,001~133,500	9,710	8,440	7,590	6,740	5,890	5,040	4,190	3,340	2,490	0	0	0
133,501~135,000	10,010	8,620	7,770	6,920	6,070	5,220	4,370	3,520	2,670	2,020	0	0
135,001~136,500	10,310	8,900	7,950	7,100	6,250	5,400	4,550	3,700	2,850	2,100	0	0
136,501~138,000	10,610	9,200	8,130	7,280	6,430	5,580	4,730	3,880	3,030	2,180	0	0
138,001~139,500	10,910	9,500	8,310	7,460	6,610	5,760	4,910	4,060	3,210	2,360	0	0
139,501~141,000	11,210	9,800	8,490	7,640	6,790	5,940	5,090	4,240	3,390	2,540	0	0
141,001~142,500	11,510	10,100	8,680	7,820	6,970	6,120	5,270	4,420	3,570	2,720	2,040	0
142,501~144,000	11,810	10,400	8,980	8,000	7,150	6,300	5,450	4,600	3,750	2,900	2,120	0
144,001~145,500	12,110	10,700	9,280	8,180	7,330	6,480	5,630	4,780	3,930	3,080	2,230	0
145,501~147,000	12,410	11,000	9,580	8,360	7,510	6,660	5,810	4,960	4,110	3,260	2,410	0
147,001~148,500	12,710	11,300	9,880	8,540	7,690	6,840	5,990	5,140	4,290	3,440	2,590	0
148,501~150,000	13,010	11,600	10,180	8,760	7,870	7,020	6,170	5,320	4,470	3,620	2,770	2,060
150,001~152,000	13,310	11,900	10,480	9,060	8,050	7,200	6,350	5,500	4,650	3,800	2,950	2,140
152,001~154,000	13,710	12,300	10,880	9,460	8,290	7,440	6,590	5,740	4,890	4,040	3,190	2,340
154,001~156,000	14,110	12,700	11,280	9,860	8,530	7,680	6,830	5,980	5,130	4,280	3,430	2,580
156,001~158,000	14,510	13,100	11,680	10,260	8,850	7,920	7,070	6,220	5,370	4,520	3,670	2,820
158,001~160,000	14,910	13,500	12,080	10,660	9,250	8,160	7,310	6,460	5,610	4,760	3,910	3,060
160,001~162,000	15,310	13,900	12,480	11,060	9,650	8,400	7,550	6,700	5,850	5,000	4,150	3,300
162,001~164,000	15,710	14,300	12,880	11,460	10,050	8,640	7,790	6,940	6,090	5,240	4,390	3,540
164,001~166,000	16,110	14,700	13,280	11,860	10,450	9,030	8,030	7,180	6,330	5,480	4,630	3,780
166,001~168,000	16,510	15,100	13,680	12,260	10,850	9,430	8,270	7,420	6,570	5,720	4,870	4,020
168,001~170,000	16,910	15,500	14,080	12,660	11,250	9,830	8,510	7,660	6,810	5,960	5,110	4,260

依有無配偶及受扶養親屬人數計算每月應扣繳稅額　　單位：新臺幣元

扣繳稅額 / 每月薪資所得 \ 配偶及受扶養親屬	0	1	2	3	4	5	6	7	8	9	10	11
170,001~172,000	17,310	15,900	14,480	13,060	11,650	10,230	8,810	7,900	7,050	6,200	5,350	4,500
172,001~174,000	17,710	16,300	14,880	13,460	12,050	10,630	9,210	8,140	7,290	6,440	5,590	4,740
174,001~176,000	18,110	16,700	15,280	13,860	12,450	11,030	9,610	8,380	7,530	6,680	5,830	4,980
176,001~178,000	18,510	17,100	15,680	14,260	12,850	11,430	10,010	8,620	7,770	6,920	6,070	5,220
178,001~180,000	18,910	17,500	16,080	14,660	13,250	11,830	10,410	9,000	8,010	7,160	6,310	5,460
180,001~182,000	19,310	17,900	16,480	15,060	13,650	12,230	10,810	9,400	8,250	7,400	6,550	5,700
182,001~184,000	19,710	18,300	16,880	15,460	14,050	12,630	11,210	9,800	8,490	7,640	6,790	5,940
184,001~186,000	20,110	18,700	17,280	15,860	14,450	13,030	11,610	10,200	8,780	7,880	7,030	6,180
186,001~188,000	20,510	19,100	17,680	16,260	14,850	13,430	12,010	10,600	9,180	8,120	7,270	6,420
188,001~190,000	20,910	19,500	18,080	16,660	15,250	13,830	12,410	11,000	9,580	8,360	7,510	6,660
190,001~192,000	21,310	19,900	18,480	17,060	15,650	14,230	12,810	11,400	9,980	8,600	7,750	6,900
192,001~194,000	21,710	20,300	18,880	17,460	16,050	14,630	13,210	11,800	10,380	8,960	7,990	7,140
194,001~196,000	22,110	20,700	19,280	17,860	16,450	15,030	13,610	12,200	10,780	9,360	8,230	7,380
196,001~198,000	22,510	21,100	19,680	18,260	16,850	15,430	14,010	12,600	11,180	9,760	8,470	7,620
198,001~200,000	22,910	21,500	20,080	18,660	17,250	15,830	14,410	13,000	11,580	10,160	8,750	7,860
200,001~202,000	23,310	21,900	20,480	19,060	17,650	16,230	14,810	13,400	11,980	10,560	9,150	8,100
202,001~204,000	23,710	22,300	20,880	19,460	18,050	16,630	15,210	13,800	12,380	10,960	9,550	8,340
204,001~206,000	24,110	22,700	21,280	19,860	18,450	17,030	15,610	14,200	12,780	11,360	9,950	8,580
206,001~208,000	24,510	23,100	21,680	20,260	18,850	17,430	16,010	14,600	13,180	11,760	10,350	8,930
208,001~210,000	24,910	23,500	22,080	20,660	19,250	17,830	16,410	15,000	13,580	12,160	10,750	9,330
210,001~212,000	25,310	23,900	22,480	21,060	19,650	18,230	16,810	15,400	13,980	12,560	11,150	9,730
212,001~214,000	25,710	24,300	22,880	21,460	20,050	18,630	17,210	15,800	14,380	12,960	11,550	10,130
214,001~216,000	26,110	24,700	23,280	21,860	20,450	19,030	17,610	16,200	14,780	13,360	11,950	10,530
216,001~218,000	26,510	25,100	23,680	22,260	20,850	19,430	18,010	16,600	15,180	13,760	12,350	10,930
218,001~220,000	26,910	25,500	24,080	22,660	21,250	19,830	18,410	17,000	15,580	14,160	12,750	11,330
220,001~222,000	27,310	25,900	24,480	23,060	21,650	20,230	18,810	17,400	15,980	14,560	13,150	11,730
222,001~224,000	27,710	26,300	24,880	23,460	22,050	20,630	19,210	17,800	16,380	14,960	13,550	12,130
224,001~226,000	28,110	26,700	25,280	23,860	22,450	21,030	19,610	18,200	16,780	15,360	13,950	12,530
226,001~228,000	28,600	27,100	25,680	24,260	22,850	21,430	20,010	18,600	17,180	15,760	14,350	12,930
228,001~230,000	29,200	27,500	26,080	24,660	23,250	21,830	20,410	19,000	17,580	16,160	14,750	13,330
230,001~232,000	29,800	27,900	26,480	25,060	23,650	22,230	20,810	19,400	17,980	16,560	15,150	13,730
232,001~234,000	30,400	28,300	26,880	25,460	24,050	22,630	21,210	19,800	18,380	16,960	15,550	14,130
234,001~236,000	31,000	28,880	27,280	25,860	24,450	23,030	21,610	20,200	18,780	17,360	15,950	14,530
236,001~238,000	31,600	29,480	27,680	26,260	24,850	23,430	22,010	20,600	19,180	17,760	16,350	14,930
238,001~240,000	32,200	30,080	28,080	26,660	25,250	23,830	22,410	21,000	19,580	18,160	16,750	15,330
240,001~242,000	32,800	30,680	28,550	27,060	25,650	24,230	22,810	21,400	19,980	18,560	17,150	15,730
242,001~244,000	33,400	31,280	29,150	27,460	26,050	24,630	23,210	21,800	20,380	18,960	17,550	16,130
244,001~246,000	34,000	31,880	29,750	27,860	26,450	25,030	23,610	22,200	20,780	19,360	17,950	16,530
246,001~248,000	34,600	32,480	30,350	28,260	26,850	25,430	24,010	22,600	21,180	19,760	18,350	16,930
248,001~250,000	35,200	33,080	30,950	28,830	27,250	25,830	24,410	23,000	21,580	20,160	18,750	17,330
250,001~252,000	35,800	33,680	31,550	29,430	27,650	26,230	24,810	23,400	21,980	20,560	19,150	17,730
252,001~254,000	36,400	34,280	32,150	30,030	28,050	26,630	25,210	23,800	22,380	20,960	19,550	18,130
254,001~256,000	37,000	34,880	32,750	30,630	28,500	27,030	25,610	24,200	22,780	21,360	19,950	18,530
256,001~258,000	37,600	35,480	33,350	31,230	29,100	27,430	26,010	24,600	23,180	21,760	20,350	18,930
258,001~260,000	38,200	36,080	33,950	31,830	29,700	27,830	26,410	25,000	23,580	22,160	20,750	19,330
260,001~262,000	38,800	36,680	34,550	32,430	30,300	28,230	26,810	25,400	23,980	22,560	21,150	19,730
262,001~264,000	39,400	37,280	35,150	33,030	30,900	28,780	27,210	25,800	24,380	22,960	21,550	20,130
264,001~266,000	40,000	37,880	35,750	33,630	31,500	29,380	27,610	26,200	24,780	23,360	21,950	20,530
266,001~268,000	40,600	38,480	36,350	34,230	32,100	29,980	28,010	26,600	25,180	23,760	22,350	20,930
268,001~270,000	41,200	39,080	36,950	34,830	32,700	30,580	28,450	27,000	25,580	24,160	22,750	21,330
270,001~272,000	41,800	39,680	37,550	35,430	33,300	31,180	29,050	27,400	25,980	24,560	23,150	21,730
272,001~274,000	42,400	40,280	38,150	36,030	33,900	31,780	29,650	27,800	26,380	24,960	23,550	22,130
274,001~276,000	43,000	40,880	38,750	36,630	34,500	32,380	30,250	28,200	26,780	25,360	23,950	22,530
276,001~278,000	43,600	41,480	39,350	37,230	35,100	32,980	30,850	28,730	27,180	25,760	24,350	22,930
278,001~280,000	44,200	42,080	39,950	37,830	35,700	33,580	31,450	29,330	27,580	26,160	24,750	23,330
280,001~282,000	44,800	42,680	40,550	38,430	36,300	34,180	32,050	29,930	27,980	26,560	25,150	23,730
282,001~284,000	45,400	43,280	41,150	39,030	36,900	34,780	32,650	30,530	28,400	26,960	25,550	24,130
284,001~286,000	46,000	43,880	41,750	39,630	37,500	35,380	33,250	31,130	29,000	27,360	25,950	24,530
286,001~288,000	46,600	44,480	42,350	40,230	38,100	35,980	33,850	31,730	29,600	27,760	26,350	24,930
288,001~290,000	47,200	45,080	42,950	40,830	38,700	36,580	34,450	32,330	30,200	28,160	26,750	25,330
290,001~292,000	47,800	45,680	43,550	41,430	39,300	37,180	35,050	32,930	30,800	28,680	27,150	25,730
292,001~294,000	48,400	46,280	44,150	42,030	39,900	37,780	35,650	33,530	31,400	29,280	27,550	26,130
294,001~296,000	49,000	46,880	44,750	42,630	40,500	38,380	36,250	34,130	32,000	29,880	27,950	26,530
296,001~298,000	49,600	47,480	45,350	43,230	41,100	38,980	36,850	34,730	32,600	30,480	28,350	26,930
298,001~300,000	50,200	48,080	45,950	43,830	41,700	39,580	37,450	35,330	33,200	31,080	28,950	27,330
300,001~302,000	50,800	48,680	46,550	44,430	42,300	40,180	38,050	35,930	33,800	31,680	29,550	27,730
302,001~304,000	51,400	49,280	47,150	45,030	42,900	40,780	38,650	36,530	34,400	32,280	30,150	28,130
304,001~306,000	52,000	49,880	47,750	45,630	43,500	41,380	39,250	37,130	35,000	32,880	30,750	28,630
306,001~308,000	52,600	50,480	48,350	46,230	44,100	41,980	39,850	37,730	35,600	33,480	31,350	29,230
308,001~310,000	53,200	51,080	48,950	46,830	44,700	42,580	40,450	38,330	36,200	34,080	31,950	29,830
310,001~312,000	53,800	51,680	49,550	47,430	45,300	43,180	41,050	38,930	36,800	34,680	32,550	30,430
312,001~314,000	54,400	52,280	50,150	48,030	45,900	43,780	41,650	39,530	37,400	35,280	33,150	31,030
314,001~316,000	55,000	52,880	50,750	48,630	46,500	44,380	42,250	40,130	38,000	35,880	33,750	31,630
316,001~318,000	55,600	53,480	51,350	49,230	47,100	44,980	42,850	40,730	38,600	36,480	34,350	32,230
318,001~320,000	56,200	54,080	51,950	49,830	47,700	45,580	43,450	41,330	39,200	37,080	34,950	32,830
320,001~322,000	56,800	54,680	52,550	50,430	48,300	46,180	44,050	41,930	39,800	37,680	35,550	33,430
322,001~324,000	57,400	55,280	53,150	51,030	48,900	46,780	44,650	42,530	40,400	38,280	36,150	34,030
324,001~326,000	58,000	55,880	53,750	51,630	49,500	47,380	45,250	43,130	41,000	38,880	36,750	34,630
326,001~328,000	58,600	56,480	54,350	52,230	50,100	47,980	45,850	43,730	41,600	39,480	37,350	35,230
328,001~330,000	59,200	57,080	54,950	52,830	50,700	48,580	46,450	44,330	42,200	40,080	37,950	35,830
330,001~332,000	59,800	57,680	55,550	53,430	51,300	49,180	47,050	44,930	42,800	40,680	38,550	36,430
332,001~334,000	60,400	58,280	56,150	54,030	51,900	49,780	47,650	45,530	43,400	41,280	39,150	37,030
334,001~336,000	61,000	58,880	56,750	54,630	52,500	50,380	48,250	46,130	44,000	41,880	39,750	37,630

依有無配偶及受扶養親屬人數計算每月應扣繳稅額　　單位：新臺幣元

扣繳稅額 / 每月薪資所得 \ 配偶及受扶養親屬	0	1	2	3	4	5	6	7	8	9	10	11
336,001~338,000	61,600	59,480	57,350	55,230	53,100	50,980	48,850	46,730	44,600	42,480	40,350	38,230
338,001~340,000	62,200	60,080	57,950	55,830	53,700	51,580	49,450	47,330	45,200	43,080	40,950	38,830
340,001~342,000	62,800	60,680	58,550	56,430	54,300	52,180	50,050	47,930	45,800	43,680	41,550	39,430
342,001~344,000	63,400	61,280	59,150	57,030	54,900	52,780	50,650	48,530	46,400	44,280	42,150	40,030
344,001~346,000	64,000	61,880	59,750	57,630	55,500	53,380	51,250	49,130	47,000	44,880	42,750	40,630
346,001~348,000	64,600	62,480	60,350	58,230	56,100	53,980	51,850	49,730	47,600	45,480	43,350	41,230
348,001~350,000	65,200	63,080	60,950	58,830	56,700	54,580	52,450	50,330	48,200	46,080	43,950	41,830
350,001~352,000	65,800	63,680	61,550	59,430	57,300	55,180	53,050	50,930	48,800	46,680	44,550	42,430
352,001~354,000	66,400	64,280	62,150	60,030	57,900	55,780	53,650	51,530	49,400	47,280	45,150	43,030
354,001~356,000	67,000	64,880	62,750	60,630	58,500	56,380	54,250	52,130	50,000	47,880	45,750	43,630
356,001~358,000	67,600	65,480	63,350	61,230	59,100	56,980	54,850	52,730	50,600	48,480	46,350	44,230
358,001~360,000	68,200	66,080	63,950	61,830	59,700	57,580	55,450	53,330	51,200	49,080	46,950	44,830
360,001~362,000	68,800	66,680	64,550	62,430	60,300	58,180	56,050	53,930	51,800	49,680	47,550	45,430
362,001~364,000	69,400	67,280	65,150	63,030	60,900	58,780	56,650	54,530	52,400	50,280	48,150	46,030
364,001~366,000	70,000	67,880	65,750	63,630	61,500	59,380	57,250	55,130	53,000	50,880	48,750	46,630
366,001~368,000	70,600	68,480	66,350	64,230	62,100	59,980	57,850	55,730	53,600	51,480	49,350	47,230
368,001~370,000	71,200	69,080	66,950	64,830	62,700	60,580	58,450	56,330	54,200	52,080	49,950	47,830
370,001~372,000	71,800	69,680	67,550	65,430	63,300	61,180	59,050	56,930	54,800	52,680	50,550	48,430
372,001~374,000	72,400	70,280	68,150	66,030	63,900	61,780	59,650	57,530	55,400	53,280	51,150	49,030
374,001~376,000	73,000	70,880	68,750	66,630	64,500	62,380	60,250	58,130	56,000	53,880	51,750	49,630
376,001~378,000	73,600	71,480	69,350	67,230	65,100	62,980	60,850	58,730	56,600	54,480	52,350	50,230
378,001~380,000	74,200	72,080	69,950	67,830	65,700	63,580	61,450	59,330	57,200	55,080	52,950	50,830
380,001~382,000	74,800	72,680	70,550	68,430	66,300	64,180	62,050	59,930	57,800	55,680	53,550	51,430
382,001~384,000	75,400	73,280	71,150	69,030	66,900	64,780	62,650	60,530	58,400	56,280	54,150	52,030
384,001~386,000	76,000	73,880	71,750	69,630	67,500	65,380	63,250	61,130	59,000	56,880	54,750	52,630
386,001~388,000	76,600	74,480	72,350	70,230	68,100	65,980	63,850	61,730	59,600	57,480	55,350	53,230
388,001~390,000	77,200	75,080	72,950	70,830	68,700	66,580	64,450	62,330	60,200	58,080	55,950	53,830
390,001~392,000	77,800	75,680	73,550	71,430	69,300	67,180	65,050	62,930	60,800	58,680	56,550	54,430
392,001~394,000	78,400	76,280	74,150	72,030	69,900	67,780	65,650	63,530	61,400	59,280	57,150	55,030
394,001~396,000	79,000	76,880	74,750	72,630	70,500	68,380	66,250	64,130	62,000	59,880	57,750	55,630
396,001~398,000	79,610	77,480	75,350	73,230	71,100	68,980	66,850	64,730	62,600	60,480	58,350	56,230
398,001~400,000	80,410	78,080	75,950	73,830	71,700	69,580	67,450	65,330	63,200	61,080	58,950	56,830
400,001~402,000	81,210	78,680	76,550	74,430	72,300	70,180	68,050	65,930	63,800	61,680	59,550	57,430
402,001~404,000	82,010	79,280	77,150	75,030	72,900	70,780	68,650	66,530	64,400	62,280	60,150	58,030
404,001~406,000	82,810	79,980	77,750	75,630	73,500	71,380	69,250	67,130	65,000	62,880	60,750	58,630
406,001~408,000	83,610	80,780	78,350	76,230	74,100	71,980	69,850	67,730	65,600	63,480	61,350	59,230
408,001~410,000	84,410	81,580	78,950	76,830	74,700	72,580	70,450	68,330	66,200	64,080	61,950	59,830
410,001~412,000	85,210	82,380	79,550	77,430	75,300	73,180	71,050	68,930	66,800	64,680	62,550	60,430
412,001~414,000	86,010	83,180	80,350	78,030	75,900	73,780	71,650	69,530	67,400	65,280	63,150	61,030
414,001~416,000	86,810	83,980	81,150	78,630	76,500	74,380	72,250	70,130	68,000	65,880	63,750	61,630
416,001~418,000	87,610	84,780	81,950	79,230	77,100	74,980	72,850	70,730	68,600	66,480	64,350	62,230
418,001~420,000	88,410	85,580	82,750	79,910	77,700	75,580	73,450	71,330	69,200	67,080	64,950	62,830
420,001~422,000	89,210	86,380	83,550	80,710	78,300	76,180	74,050	71,930	69,800	67,680	65,550	63,430
422,001~424,000	90,010	87,180	84,350	81,510	78,900	76,780	74,650	72,530	70,400	68,280	66,150	64,030
424,001~426,000	90,810	87,980	85,150	82,310	79,500	77,380	75,250	73,130	71,000	68,880	66,750	64,630
426,001~428,000	91,610	88,780	85,950	83,110	80,280	77,980	75,850	73,730	71,600	69,480	67,350	65,230
428,001~430,000	92,410	89,580	86,750	83,910	81,080	78,580	76,450	74,330	72,200	70,080	67,950	65,830
430,001~432,000	93,210	90,380	87,550	84,710	81,880	79,180	77,050	74,930	72,800	70,680	68,550	66,430
432,001~434,000	94,010	91,180	88,350	85,510	82,680	79,850	77,650	75,530	73,400	71,280	69,150	67,030
434,001~436,000	94,810	91,980	89,150	86,310	83,480	80,650	78,250	76,130	74,000	71,880	69,750	67,630
436,001~438,000	95,610	92,780	89,950	87,110	84,280	81,450	78,850	76,730	74,600	72,480	70,350	68,230
438,001~440,000	96,410	93,580	90,750	87,910	85,080	82,250	79,450	77,330	75,200	73,080	70,950	68,830
440,001~442,000	97,210	94,380	91,550	88,710	85,880	83,050	80,210	77,930	75,800	73,680	71,550	69,430
442,001~444,000	98,010	95,180	92,350	89,510	86,680	83,850	81,010	78,530	76,400	74,280	72,150	70,030
444,001~446,000	98,810	95,980	93,150	90,310	87,480	84,650	81,810	79,130	77,000	74,880	72,750	70,630
446,001~448,000	99,610	96,780	93,950	91,110	88,280	85,450	82,610	79,780	77,600	75,480	73,350	71,230
448,001~450,000	100,410	97,580	94,750	91,910	89,080	86,250	83,410	80,580	78,200	76,080	73,950	71,830
450,001~452,000	101,210	98,380	95,550	92,710	89,880	87,050	84,210	81,380	78,800	76,680	74,550	72,430
452,001~454,000	102,010	99,180	96,350	93,510	90,680	87,850	85,010	82,180	79,400	77,280	75,150	73,030
454,001~456,000	102,810	99,980	97,150	94,310	91,480	88,650	85,810	82,980	80,150	77,880	75,750	73,630
456,001~458,000	103,610	100,780	97,950	95,110	92,280	89,450	86,610	83,780	80,950	78,480	76,350	74,230
458,001~460,000	104,410	101,580	98,750	95,910	93,080	90,250	87,410	84,580	81,750	79,080	76,950	74,830
460,001~462,000	105,210	102,380	99,550	96,710	93,880	91,050	88,210	85,380	82,550	79,710	77,550	75,430
462,001~464,000	106,010	103,180	100,350	97,510	94,680	91,850	89,010	86,180	83,350	80,510	78,150	76,030
464,001~466,000	106,810	103,980	101,150	98,310	95,480	92,650	89,810	86,980	84,150	81,310	78,750	76,630
466,001~468,000	107,610	104,780	101,950	99,110	96,280	93,450	90,610	87,780	84,950	82,110	79,350	77,230
468,001~470,000	108,410	105,580	102,750	99,910	97,080	94,250	91,410	88,580	85,750	82,910	80,080	77,830
470,001~472,000	109,210	106,380	103,550	100,710	97,880	95,050	92,210	89,380	86,550	83,710	80,880	78,430
472,001~474,000	110,010	107,180	104,350	101,510	98,680	95,850	93,010	90,180	87,350	84,510	81,680	79,030
474,001~476,000	110,810	107,980	105,150	102,310	99,480	96,650	93,810	90,980	88,150	85,310	82,480	79,650
476,001~478,000	111,610	108,780	105,950	103,110	100,280	97,450	94,610	91,780	88,950	86,110	83,280	80,450
478,001~480,000	112,410	109,580	106,750	103,910	101,080	98,250	95,410	92,580	89,750	86,910	84,080	81,250
480,001~482,000	113,210	110,380	107,550	104,710	101,880	99,050	96,210	93,380	90,550	87,710	84,880	82,050
482,001~484,000	114,010	111,180	108,350	105,510	102,680	99,850	97,010	94,180	91,350	88,510	85,680	82,850
484,001~486,000	114,810	111,980	109,150	106,310	103,480	100,650	97,810	94,980	92,150	89,310	86,480	83,650
486,001~488,000	115,610	112,780	109,950	107,110	104,280	101,450	98,610	95,780	92,950	90,110	87,280	84,450
488,001~490,000	116,410	113,580	110,750	107,910	105,080	102,250	99,410	96,580	93,750	90,910	88,080	85,250
490,001~492,000	117,210	114,380	111,550	108,710	105,880	103,050	100,210	97,380	94,550	91,710	88,880	86,050
492,001~494,000	118,010	115,180	112,350	109,510	106,680	103,850	101,010	98,180	95,350	92,510	89,680	86,850
494,001~496,000	118,810	115,980	113,150	110,310	107,480	104,650	101,810	98,980	96,150	93,310	90,480	87,650
496,001~498,000	119,610	116,780	113,950	111,110	108,280	105,450	102,610	99,780	96,950	94,110	91,280	88,450
498,001~500,000	120,410	117,580	114,750	111,910	109,080	106,250	103,410	100,580	97,750	94,910	92,080	89,250