

109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 | | | | | | | | | | | |
|-------------------|----------|-------|-------|-------|-------|-------|---|---|---|---|----|----|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 112,001 ~ 112,500 | 5,010 | 4,130 | 3,250 | 2,370 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112,501 ~ 113,000 | 5,070 | 4,190 | 3,310 | 2,430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113,001 ~ 113,500 | 5,130 | 4,250 | 3,370 | 2,490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113,501 ~ 114,000 | 5,190 | 4,310 | 3,430 | 2,550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114,001 ~ 114,500 | 5,250 | 4,370 | 3,490 | 2,610 | 2,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114,501 ~ 115,000 | 5,310 | 4,430 | 3,550 | 2,670 | 2,050 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115,001 ~ 115,500 | 5,370 | 4,490 | 3,610 | 2,730 | 2,080 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115,501 ~ 116,000 | 5,430 | 4,550 | 3,670 | 2,790 | 2,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116,001 ~ 116,500 | 5,490 | 4,610 | 3,730 | 2,850 | 2,130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116,501 ~ 117,000 | 5,550 | 4,670 | 3,790 | 2,910 | 2,150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117,001 ~ 117,500 | 5,610 | 4,730 | 3,850 | 2,970 | 2,180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117,501 ~ 118,000 | 5,670 | 4,790 | 3,910 | 3,030 | 2,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118,001 ~ 118,500 | 5,730 | 4,850 | 3,970 | 3,090 | 2,230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118,501 ~ 119,000 | 5,790 | 4,910 | 4,030 | 3,150 | 2,270 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119,001 ~ 119,500 | 5,850 | 4,970 | 4,090 | 3,210 | 2,330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119,501 ~ 120,000 | 5,910 | 5,030 | 4,150 | 3,270 | 2,390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120,001 ~ 120,500 | 5,970 | 5,090 | 4,210 | 3,330 | 2,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120,501 ~ 121,000 | 6,030 | 5,150 | 4,270 | 3,390 | 2,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121,001 ~ 121,500 | 6,090 | 5,210 | 4,330 | 3,450 | 2,570 | 2,010 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121,501 ~ 122,000 | 6,150 | 5,270 | 4,390 | 3,510 | 2,630 | 2,040 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122,001 ~ 122,500 | 6,210 | 5,330 | 4,450 | 3,570 | 2,690 | 2,060 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122,501 ~ 123,000 | 6,270 | 5,390 | 4,510 | 3,630 | 2,750 | 2,090 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123,001 ~ 123,500 | 6,330 | 5,450 | 4,570 | 3,690 | 2,810 | 2,110 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123,501 ~ 124,000 | 6,390 | 5,510 | 4,630 | 3,750 | 2,870 | 2,140 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124,001 ~ 124,500 | 6,450 | 5,570 | 4,690 | 3,810 | 2,930 | 2,160 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124,501 ~ 125,000 | 6,510 | 5,630 | 4,750 | 3,870 | 2,990 | 2,190 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125,001 ~ 125,500 | 6,570 | 5,690 | 4,810 | 3,930 | 3,050 | 2,210 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125,501 ~ 126,000 | 6,630 | 5,750 | 4,870 | 3,990 | 3,110 | 2,240 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126,001 ~ 126,500 | 6,690 | 5,810 | 4,930 | 4,050 | 3,170 | 2,290 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126,501 ~ 127,000 | 6,750 | 5,870 | 4,990 | 4,110 | 3,230 | 2,350 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127,001 ~ 127,500 | 6,810 | 5,930 | 5,050 | 4,170 | 3,290 | 2,410 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127,501 ~ 128,000 | 6,870 | 5,990 | 5,110 | 4,230 | 3,350 | 2,470 | 0 | 0 | 0 | 0 | 0 | 0 |

109年度薪資所得扣繳稅額表
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 (有配偶者及無配偶者均適用)

| 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 |
| 128,001 ~ 128,500 | 6,930 | 6,050 | 5,170 | 4,290 | 3,410 | 2,530 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128,501 ~ 129,000 | 6,990 | 6,110 | 5,230 | 4,350 | 3,470 | 2,590 | 2,020 | 0 | 0 | 0 | 0 | 0 |
| 129,001 ~ 129,500 | 7,050 | 6,170 | 5,290 | 4,410 | 3,530 | 2,650 | 2,050 | 0 | 0 | 0 | 0 | 0 |
| 129,501 ~ 130,000 | 7,110 | 6,230 | 5,350 | 4,470 | 3,590 | 2,710 | 2,070 | 0 | 0 | 0 | 0 | 0 |
| 130,001 ~ 130,500 | 7,170 | 6,290 | 5,410 | 4,530 | 3,650 | 2,770 | 2,100 | 0 | 0 | 0 | 0 | 0 |
| 130,501 ~ 131,000 | 7,230 | 6,350 | 5,470 | 4,590 | 3,710 | 2,830 | 2,120 | 0 | 0 | 0 | 0 | 0 |
| 131,001 ~ 131,500 | 7,290 | 6,410 | 5,530 | 4,650 | 3,770 | 2,890 | 2,150 | 0 | 0 | 0 | 0 | 0 |
| 131,501 ~ 132,000 | 7,350 | 6,470 | 5,590 | 4,710 | 3,830 | 2,950 | 2,170 | 0 | 0 | 0 | 0 | 0 |
| 132,001 ~ 132,500 | 7,410 | 6,530 | 5,650 | 4,770 | 3,890 | 3,010 | 2,200 | 0 | 0 | 0 | 0 | 0 |
| 132,501 ~ 133,000 | 7,470 | 6,590 | 5,710 | 4,830 | 3,950 | 3,070 | 2,220 | 0 | 0 | 0 | 0 | 0 |
| 133,001 ~ 133,500 | 7,530 | 6,650 | 5,770 | 4,890 | 4,010 | 3,130 | 2,250 | 0 | 0 | 0 | 0 | 0 |
| 133,501 ~ 134,000 | 7,590 | 6,710 | 5,830 | 4,950 | 4,070 | 3,190 | 2,310 | 0 | 0 | 0 | 0 | 0 |
| 134,001 ~ 134,500 | 7,650 | 6,770 | 5,890 | 5,010 | 4,130 | 3,250 | 2,370 | 0 | 0 | 0 | 0 | 0 |
| 134,501 ~ 135,000 | 7,710 | 6,830 | 5,950 | 5,070 | 4,190 | 3,310 | 2,430 | 0 | 0 | 0 | 0 | 0 |
| 135,001 ~ 135,500 | 7,770 | 6,890 | 6,010 | 5,130 | 4,250 | 3,370 | 2,490 | 0 | 0 | 0 | 0 | 0 |
| 135,501 ~ 136,000 | 7,830 | 6,950 | 6,070 | 5,190 | 4,310 | 3,430 | 2,550 | 0 | 0 | 0 | 0 | 0 |
| 136,001 ~ 136,500 | 7,890 | 7,010 | 6,130 | 5,250 | 4,370 | 3,490 | 2,610 | 2,030 | 0 | 0 | 0 | 0 |
| 136,501 ~ 137,000 | 7,950 | 7,070 | 6,190 | 5,310 | 4,430 | 3,550 | 2,670 | 2,050 | 0 | 0 | 0 | 0 |
| 137,001 ~ 137,500 | 8,010 | 7,130 | 6,250 | 5,370 | 4,490 | 3,610 | 2,730 | 2,080 | 0 | 0 | 0 | 0 |
| 137,501 ~ 138,000 | 8,070 | 7,190 | 6,310 | 5,430 | 4,550 | 3,670 | 2,790 | 2,100 | 0 | 0 | 0 | 0 |
| 138,001 ~ 138,500 | 8,130 | 7,250 | 6,370 | 5,490 | 4,610 | 3,730 | 2,850 | 2,130 | 0 | 0 | 0 | 0 |
| 138,501 ~ 139,000 | 8,190 | 7,310 | 6,430 | 5,550 | 4,670 | 3,790 | 2,910 | 2,150 | 0 | 0 | 0 | 0 |
| 139,001 ~ 139,500 | 8,250 | 7,370 | 6,490 | 5,610 | 4,730 | 3,850 | 2,970 | 2,180 | 0 | 0 | 0 | 0 |
| 139,501 ~ 140,000 | 8,310 | 7,430 | 6,550 | 5,670 | 4,790 | 3,910 | 3,030 | 2,200 | 0 | 0 | 0 | 0 |
| 140,001 ~ 140,500 | 8,370 | 7,490 | 6,610 | 5,730 | 4,850 | 3,970 | 3,090 | 2,230 | 0 | 0 | 0 | 0 |
| 140,501 ~ 141,000 | 8,430 | 7,550 | 6,670 | 5,790 | 4,910 | 4,030 | 3,150 | 2,270 | 0 | 0 | 0 | 0 |
| 141,001 ~ 141,500 | 8,490 | 7,610 | 6,730 | 5,850 | 4,970 | 4,090 | 3,210 | 2,330 | 0 | 0 | 0 | 0 |
| 141,501 ~ 142,000 | 8,550 | 7,670 | 6,790 | 5,910 | 5,030 | 4,150 | 3,270 | 2,390 | 0 | 0 | 0 | 0 |
| 142,001 ~ 142,500 | 8,610 | 7,730 | 6,850 | 5,970 | 5,090 | 4,210 | 3,330 | 2,450 | 0 | 0 | 0 | 0 |
| 142,501 ~ 143,000 | 8,670 | 7,790 | 6,910 | 6,030 | 5,150 | 4,270 | 3,390 | 2,510 | 0 | 0 | 0 | 0 |
| 143,001 ~ 143,500 | 8,730 | 7,850 | 6,970 | 6,090 | 5,210 | 4,330 | 3,450 | 2,570 | 2,010 | 0 | 0 | 0 |
| 143,501 ~ 144,000 | 8,790 | 7,910 | 7,030 | 6,150 | 5,270 | 4,390 | 3,510 | 2,630 | 2,040 | 0 | 0 | 0 |

109年度薪資所得扣繳稅額表
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 (有配偶者及無配偶者均適用)

| 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 |
| 144,001 ~ 144,500 | 8,850 | 7,970 | 7,090 | 6,210 | 5,330 | 4,450 | 3,570 | 2,690 | 2,060 | 0 | 0 | 0 |
| 144,501 ~ 145,000 | 8,910 | 8,030 | 7,150 | 6,270 | 5,390 | 4,510 | 3,630 | 2,750 | 2,090 | 0 | 0 | 0 |
| 145,001 ~ 145,500 | 8,980 | 8,090 | 7,210 | 6,330 | 5,450 | 4,570 | 3,690 | 2,810 | 2,110 | 0 | 0 | 0 |
| 145,501 ~ 146,000 | 9,080 | 8,150 | 7,270 | 6,390 | 5,510 | 4,630 | 3,750 | 2,870 | 2,140 | 0 | 0 | 0 |
| 146,001 ~ 146,500 | 9,180 | 8,210 | 7,330 | 6,450 | 5,570 | 4,690 | 3,810 | 2,930 | 2,160 | 0 | 0 | 0 |
| 146,501 ~ 147,000 | 9,280 | 8,270 | 7,390 | 6,510 | 5,630 | 4,750 | 3,870 | 2,990 | 2,190 | 0 | 0 | 0 |
| 147,001 ~ 147,500 | 9,380 | 8,330 | 7,450 | 6,570 | 5,690 | 4,810 | 3,930 | 3,050 | 2,210 | 0 | 0 | 0 |
| 147,501 ~ 148,000 | 9,480 | 8,390 | 7,510 | 6,630 | 5,750 | 4,870 | 3,990 | 3,110 | 2,240 | 0 | 0 | 0 |
| 148,001 ~ 148,500 | 9,580 | 8,450 | 7,570 | 6,690 | 5,810 | 4,930 | 4,050 | 3,170 | 2,290 | 0 | 0 | 0 |
| 148,501 ~ 149,000 | 9,680 | 8,510 | 7,630 | 6,750 | 5,870 | 4,990 | 4,110 | 3,230 | 2,350 | 0 | 0 | 0 |
| 149,001 ~ 149,500 | 9,780 | 8,570 | 7,690 | 6,810 | 5,930 | 5,050 | 4,170 | 3,290 | 2,410 | 0 | 0 | 0 |
| 149,501 ~ 150,000 | 9,880 | 8,630 | 7,750 | 6,870 | 5,990 | 5,110 | 4,230 | 3,350 | 2,470 | 0 | 0 | 0 |
| 150,001 ~ 150,500 | 9,980 | 8,690 | 7,810 | 6,930 | 6,050 | 5,170 | 4,290 | 3,410 | 2,530 | 0 | 0 | 0 |
| 150,501 ~ 151,000 | 10,080 | 8,750 | 7,870 | 6,990 | 6,110 | 5,230 | 4,350 | 3,470 | 2,590 | 2,020 | 0 | 0 |
| 151,001 ~ 151,500 | 10,180 | 8,810 | 7,930 | 7,050 | 6,170 | 5,290 | 4,410 | 3,530 | 2,650 | 2,050 | 0 | 0 |
| 151,501 ~ 152,000 | 10,280 | 8,870 | 7,990 | 7,110 | 6,230 | 5,350 | 4,470 | 3,590 | 2,710 | 2,070 | 0 | 0 |
| 152,001 ~ 152,500 | 10,380 | 8,930 | 8,050 | 7,170 | 6,290 | 5,410 | 4,530 | 3,650 | 2,770 | 2,100 | 0 | 0 |
| 152,501 ~ 153,000 | 10,480 | 9,010 | 8,110 | 7,230 | 6,350 | 5,470 | 4,590 | 3,710 | 2,830 | 2,120 | 0 | 0 |
| 153,001 ~ 153,500 | 10,580 | 9,110 | 8,170 | 7,290 | 6,410 | 5,530 | 4,650 | 3,770 | 2,890 | 2,150 | 0 | 0 |
| 153,501 ~ 154,000 | 10,680 | 9,210 | 8,230 | 7,350 | 6,470 | 5,590 | 4,710 | 3,830 | 2,950 | 2,170 | 0 | 0 |
| 154,001 ~ 154,500 | 10,780 | 9,310 | 8,290 | 7,410 | 6,530 | 5,650 | 4,770 | 3,890 | 3,010 | 2,200 | 0 | 0 |
| 154,501 ~ 155,000 | 10,880 | 9,410 | 8,350 | 7,470 | 6,590 | 5,710 | 4,830 | 3,950 | 3,070 | 2,220 | 0 | 0 |
| 155,001 ~ 155,500 | 10,980 | 9,510 | 8,410 | 7,530 | 6,650 | 5,770 | 4,890 | 4,010 | 3,130 | 2,250 | 0 | 0 |
| 155,501 ~ 156,000 | 11,080 | 9,610 | 8,470 | 7,590 | 6,710 | 5,830 | 4,950 | 4,070 | 3,190 | 2,310 | 0 | 0 |
| 156,001 ~ 156,500 | 11,180 | 9,710 | 8,530 | 7,650 | 6,770 | 5,890 | 5,010 | 4,130 | 3,250 | 2,370 | 0 | 0 |
| 156,501 ~ 157,000 | 11,280 | 9,810 | 8,590 | 7,710 | 6,830 | 5,950 | 5,070 | 4,190 | 3,310 | 2,430 | 0 | 0 |
| 157,001 ~ 157,500 | 11,380 | 9,910 | 8,650 | 7,770 | 6,890 | 6,010 | 5,130 | 4,250 | 3,370 | 2,490 | 0 | 0 |
| 157,501 ~ 158,000 | 11,480 | 10,010 | 8,710 | 7,830 | 6,950 | 6,070 | 5,190 | 4,310 | 3,430 | 2,550 | 0 | 0 |
| 158,001 ~ 158,500 | 11,580 | 10,110 | 8,770 | 7,890 | 7,010 | 6,130 | 5,250 | 4,370 | 3,490 | 2,610 | 2,030 | 0 |
| 158,501 ~ 159,000 | 11,680 | 10,210 | 8,830 | 7,950 | 7,070 | 6,190 | 5,310 | 4,430 | 3,550 | 2,670 | 2,050 | 0 |
| 159,001 ~ 159,500 | 11,780 | 10,310 | 8,890 | 8,010 | 7,130 | 6,250 | 5,370 | 4,490 | 3,610 | 2,730 | 2,080 | 0 |
| 159,501 ~ 160,000 | 11,880 | 10,410 | 8,950 | 8,070 | 7,190 | 6,310 | 5,430 | 4,550 | 3,670 | 2,790 | 2,100 | 0 |

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 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)

| 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 |
| 160,001 ~ 160,500 | 11,980 | 10,510 | 9,050 | 8,130 | 7,250 | 6,370 | 5,490 | 4,610 | 3,730 | 2,850 | 2,130 | 0 |
| 160,501 ~ 161,000 | 12,080 | 10,610 | 9,150 | 8,190 | 7,310 | 6,430 | 5,550 | 4,670 | 3,790 | 2,910 | 2,150 | 0 |
| 161,001 ~ 161,500 | 12,180 | 10,710 | 9,250 | 8,250 | 7,370 | 6,490 | 5,610 | 4,730 | 3,850 | 2,970 | 2,180 | 0 |
| 161,501 ~ 162,000 | 12,280 | 10,810 | 9,350 | 8,310 | 7,430 | 6,550 | 5,670 | 4,790 | 3,910 | 3,030 | 2,200 | 0 |
| 162,001 ~ 162,500 | 12,380 | 10,910 | 9,450 | 8,370 | 7,490 | 6,610 | 5,730 | 4,850 | 3,970 | 3,090 | 2,230 | 0 |
| 162,501 ~ 163,000 | 12,480 | 11,010 | 9,550 | 8,430 | 7,550 | 6,670 | 5,790 | 4,910 | 4,030 | 3,150 | 2,270 | 0 |
| 163,001 ~ 163,500 | 12,580 | 11,110 | 9,650 | 8,490 | 7,610 | 6,730 | 5,850 | 4,970 | 4,090 | 3,210 | 2,330 | 0 |
| 163,501 ~ 164,000 | 12,680 | 11,210 | 9,750 | 8,550 | 7,670 | 6,790 | 5,910 | 5,030 | 4,150 | 3,270 | 2,390 | 0 |
| 164,001 ~ 164,500 | 12,780 | 11,310 | 9,850 | 8,610 | 7,730 | 6,850 | 5,970 | 5,090 | 4,210 | 3,330 | 2,450 | 0 |
| 164,501 ~ 165,000 | 12,880 | 11,410 | 9,950 | 8,670 | 7,790 | 6,910 | 6,030 | 5,150 | 4,270 | 3,390 | 2,510 | 0 |
| 165,001 ~ 165,500 | 12,980 | 11,510 | 10,050 | 8,730 | 7,850 | 6,970 | 6,090 | 5,210 | 4,330 | 3,450 | 2,570 | 2,010 |
| 165,501 ~ 166,000 | 13,080 | 11,610 | 10,150 | 8,790 | 7,910 | 7,030 | 6,150 | 5,270 | 4,390 | 3,510 | 2,630 | 2,040 |
| 166,001 ~ 166,500 | 13,180 | 11,710 | 10,250 | 8,850 | 7,970 | 7,090 | 6,210 | 5,330 | 4,450 | 3,570 | 2,690 | 2,060 |
| 166,501 ~ 167,000 | 13,280 | 11,810 | 10,350 | 8,910 | 8,030 | 7,150 | 6,270 | 5,390 | 4,510 | 3,630 | 2,750 | 2,090 |
| 167,001 ~ 167,500 | 13,380 | 11,910 | 10,450 | 8,980 | 8,090 | 7,210 | 6,330 | 5,450 | 4,570 | 3,690 | 2,810 | 2,110 |
| 167,501 ~ 168,000 | 13,480 | 12,010 | 10,550 | 9,080 | 8,150 | 7,270 | 6,390 | 5,510 | 4,630 | 3,750 | 2,870 | 2,140 |
| 168,001 ~ 168,500 | 13,580 | 12,110 | 10,650 | 9,180 | 8,210 | 7,330 | 6,450 | 5,570 | 4,690 | 3,810 | 2,930 | 2,160 |
| 168,501 ~ 169,000 | 13,680 | 12,210 | 10,750 | 9,280 | 8,270 | 7,390 | 6,510 | 5,630 | 4,750 | 3,870 | 2,990 | 2,190 |
| 169,001 ~ 169,500 | 13,780 | 12,310 | 10,850 | 9,380 | 8,330 | 7,450 | 6,570 | 5,690 | 4,810 | 3,930 | 3,050 | 2,210 |
| 169,501 ~ 170,000 | 13,880 | 12,410 | 10,950 | 9,480 | 8,390 | 7,510 | 6,630 | 5,750 | 4,870 | 3,990 | 3,110 | 2,240 |
| 170,001 ~ 170,500 | 13,980 | 12,510 | 11,050 | 9,580 | 8,450 | 7,570 | 6,690 | 5,810 | 4,930 | 4,050 | 3,170 | 2,290 |
| 170,501 ~ 171,000 | 14,080 | 12,610 | 11,150 | 9,680 | 8,510 | 7,630 | 6,750 | 5,870 | 4,990 | 4,110 | 3,230 | 2,350 |
| 171,001 ~ 171,500 | 14,180 | 12,710 | 11,250 | 9,780 | 8,570 | 7,690 | 6,810 | 5,930 | 5,050 | 4,170 | 3,290 | 2,410 |
| 171,501 ~ 172,000 | 14,280 | 12,810 | 11,350 | 9,880 | 8,630 | 7,750 | 6,870 | 5,990 | 5,110 | 4,230 | 3,350 | 2,470 |
| 172,001 ~ 172,500 | 14,380 | 12,910 | 11,450 | 9,980 | 8,690 | 7,810 | 6,930 | 6,050 | 5,170 | 4,290 | 3,410 | 2,530 |
| 172,501 ~ 173,000 | 14,480 | 13,010 | 11,550 | 10,080 | 8,750 | 7,870 | 6,990 | 6,110 | 5,230 | 4,350 | 3,470 | 2,590 |
| 173,001 ~ 173,500 | 14,580 | 13,110 | 11,650 | 10,180 | 8,810 | 7,930 | 7,050 | 6,170 | 5,290 | 4,410 | 3,530 | 2,650 |
| 173,501 ~ 174,000 | 14,680 | 13,210 | 11,750 | 10,280 | 8,870 | 7,990 | 7,110 | 6,230 | 5,350 | 4,470 | 3,590 | 2,710 |
| 174,001 ~ 174,500 | 14,780 | 13,310 | 11,850 | 10,380 | 8,930 | 8,050 | 7,170 | 6,290 | 5,410 | 4,530 | 3,650 | 2,770 |
| 174,501 ~ 175,000 | 14,880 | 13,410 | 11,950 | 10,480 | 9,010 | 8,110 | 7,230 | 6,350 | 5,470 | 4,590 | 3,710 | 2,830 |
| 175,001 ~ 175,500 | 14,980 | 13,510 | 12,050 | 10,580 | 9,110 | 8,170 | 7,290 | 6,410 | 5,530 | 4,650 | 3,770 | 2,890 |
| 175,501 ~ 176,000 | 15,080 | 13,610 | 12,150 | 10,680 | 9,210 | 8,230 | 7,350 | 6,470 | 5,590 | 4,710 | 3,830 | 2,950 |

109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)

| 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 |
| 176,001 ~ 176,500 | 15,180 | 13,710 | 12,250 | 10,780 | 9,310 | 8,290 | 7,410 | 6,530 | 5,650 | 4,770 | 3,890 | 3,010 |
| 176,501 ~ 177,000 | 15,280 | 13,810 | 12,350 | 10,880 | 9,410 | 8,350 | 7,470 | 6,590 | 5,710 | 4,830 | 3,950 | 3,070 |
| 177,001 ~ 177,500 | 15,380 | 13,910 | 12,450 | 10,980 | 9,510 | 8,410 | 7,530 | 6,650 | 5,770 | 4,890 | 4,010 | 3,130 |
| 177,501 ~ 178,000 | 15,480 | 14,010 | 12,550 | 11,080 | 9,610 | 8,470 | 7,590 | 6,710 | 5,830 | 4,950 | 4,070 | 3,190 |
| 178,001 ~ 178,500 | 15,580 | 14,110 | 12,650 | 11,180 | 9,710 | 8,530 | 7,650 | 6,770 | 5,890 | 5,010 | 4,130 | 3,250 |
| 178,501 ~ 179,000 | 15,680 | 14,210 | 12,750 | 11,280 | 9,810 | 8,590 | 7,710 | 6,830 | 5,950 | 5,070 | 4,190 | 3,310 |
| 179,001 ~ 179,500 | 15,780 | 14,310 | 12,850 | 11,380 | 9,910 | 8,650 | 7,770 | 6,890 | 6,010 | 5,130 | 4,250 | 3,370 |
| 179,501 ~ 180,000 | 15,880 | 14,410 | 12,950 | 11,480 | 10,010 | 8,710 | 7,830 | 6,950 | 6,070 | 5,190 | 4,310 | 3,430 |
| 180,001 ~ 180,500 | 15,980 | 14,510 | 13,050 | 11,580 | 10,110 | 8,770 | 7,890 | 7,010 | 6,130 | 5,250 | 4,370 | 3,490 |
| 180,501 ~ 181,000 | 16,080 | 14,610 | 13,150 | 11,680 | 10,210 | 8,830 | 7,950 | 7,070 | 6,190 | 5,310 | 4,430 | 3,550 |
| 181,001 ~ 181,500 | 16,180 | 14,710 | 13,250 | 11,780 | 10,310 | 8,890 | 8,010 | 7,130 | 6,250 | 5,370 | 4,490 | 3,610 |
| 181,501 ~ 182,000 | 16,280 | 14,810 | 13,350 | 11,880 | 10,410 | 8,950 | 8,070 | 7,190 | 6,310 | 5,430 | 4,550 | 3,670 |
| 182,001 ~ 182,500 | 16,380 | 14,910 | 13,450 | 11,980 | 10,510 | 9,050 | 8,130 | 7,250 | 6,370 | 5,490 | 4,610 | 3,730 |
| 182,501 ~ 183,000 | 16,480 | 15,010 | 13,550 | 12,080 | 10,610 | 9,150 | 8,190 | 7,310 | 6,430 | 5,550 | 4,670 | 3,790 |
| 183,001 ~ 183,500 | 16,580 | 15,110 | 13,650 | 12,180 | 10,710 | 9,250 | 8,250 | 7,370 | 6,490 | 5,610 | 4,730 | 3,850 |
| 183,501 ~ 184,000 | 16,680 | 15,210 | 13,750 | 12,280 | 10,810 | 9,350 | 8,310 | 7,430 | 6,550 | 5,670 | 4,790 | 3,910 |
| 184,001 ~ 184,500 | 16,780 | 15,310 | 13,850 | 12,380 | 10,910 | 9,450 | 8,370 | 7,490 | 6,610 | 5,730 | 4,850 | 3,970 |
| 184,501 ~ 185,000 | 16,880 | 15,410 | 13,950 | 12,480 | 11,010 | 9,550 | 8,430 | 7,550 | 6,670 | 5,790 | 4,910 | 4,030 |
| 185,001 ~ 185,500 | 16,980 | 15,510 | 14,050 | 12,580 | 11,110 | 9,650 | 8,490 | 7,610 | 6,730 | 5,850 | 4,970 | 4,090 |
| 185,501 ~ 186,000 | 17,080 | 15,610 | 14,150 | 12,680 | 11,210 | 9,750 | 8,550 | 7,670 | 6,790 | 5,910 | 5,030 | 4,150 |
| 186,001 ~ 186,500 | 17,180 | 15,710 | 14,250 | 12,780 | 11,310 | 9,850 | 8,610 | 7,730 | 6,850 | 5,970 | 5,090 | 4,210 |
| 186,501 ~ 187,000 | 17,280 | 15,810 | 14,350 | 12,880 | 11,410 | 9,950 | 8,670 | 7,790 | 6,910 | 6,030 | 5,150 | 4,270 |
| 187,001 ~ 187,500 | 17,380 | 15,910 | 14,450 | 12,980 | 11,510 | 10,050 | 8,730 | 7,850 | 6,970 | 6,090 | 5,210 | 4,330 |
| 187,501 ~ 188,000 | 17,480 | 16,010 | 14,550 | 13,080 | 11,610 | 10,150 | 8,790 | 7,910 | 7,030 | 6,150 | 5,270 | 4,390 |
| 188,001 ~ 188,500 | 17,580 | 16,110 | 14,650 | 13,180 | 11,710 | 10,250 | 8,850 | 7,970 | 7,090 | 6,210 | 5,330 | 4,450 |
| 188,501 ~ 189,000 | 17,680 | 16,210 | 14,750 | 13,280 | 11,810 | 10,350 | 8,910 | 8,030 | 7,150 | 6,270 | 5,390 | 4,510 |
| 189,001 ~ 189,500 | 17,780 | 16,310 | 14,850 | 13,380 | 11,910 | 10,450 | 8,980 | 8,090 | 7,210 | 6,330 | 5,450 | 4,570 |
| 189,501 ~ 190,000 | 17,880 | 16,410 | 14,950 | 13,480 | 12,010 | 10,550 | 9,080 | 8,150 | 7,270 | 6,390 | 5,510 | 4,630 |
| 190,001 ~ 190,500 | 17,980 | 16,510 | 15,050 | 13,580 | 12,110 | 10,650 | 9,180 | 8,210 | 7,330 | 6,450 | 5,570 | 4,690 |
| 190,501 ~ 191,000 | 18,080 | 16,610 | 15,150 | 13,680 | 12,210 | 10,750 | 9,280 | 8,270 | 7,390 | 6,510 | 5,630 | 4,750 |
| 191,001 ~ 191,500 | 18,180 | 16,710 | 15,250 | 13,780 | 12,310 | 10,850 | 9,380 | 8,330 | 7,450 | 6,570 | 5,690 | 4,810 |
| 191,501 ~ 192,000 | 18,280 | 16,810 | 15,350 | 13,880 | 12,410 | 10,950 | 9,480 | 8,390 | 7,510 | 6,630 | 5,750 | 4,870 |

109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)

| 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 |
| 192,001 ~ 192,500 | 18,380 | 16,910 | 15,450 | 13,980 | 12,510 | 11,050 | 9,580 | 8,450 | 7,570 | 6,690 | 5,810 | 4,930 |
| 192,501 ~ 193,000 | 18,480 | 17,010 | 15,550 | 14,080 | 12,610 | 11,150 | 9,680 | 8,510 | 7,630 | 6,750 | 5,870 | 4,990 |
| 193,001 ~ 193,500 | 18,580 | 17,110 | 15,650 | 14,180 | 12,710 | 11,250 | 9,780 | 8,570 | 7,690 | 6,810 | 5,930 | 5,050 |
| 193,501 ~ 194,000 | 18,680 | 17,210 | 15,750 | 14,280 | 12,810 | 11,350 | 9,880 | 8,630 | 7,750 | 6,870 | 5,990 | 5,110 |
| 194,001 ~ 194,500 | 18,780 | 17,310 | 15,850 | 14,380 | 12,910 | 11,450 | 9,980 | 8,690 | 7,810 | 6,930 | 6,050 | 5,170 |
| 194,501 ~ 195,000 | 18,880 | 17,410 | 15,950 | 14,480 | 13,010 | 11,550 | 10,080 | 8,750 | 7,870 | 6,990 | 6,110 | 5,230 |
| 195,001 ~ 195,500 | 18,980 | 17,510 | 16,050 | 14,580 | 13,110 | 11,650 | 10,180 | 8,810 | 7,930 | 7,050 | 6,170 | 5,290 |
| 195,501 ~ 196,000 | 19,080 | 17,610 | 16,150 | 14,680 | 13,210 | 11,750 | 10,280 | 8,870 | 7,990 | 7,110 | 6,230 | 5,350 |
| 196,001 ~ 196,500 | 19,180 | 17,710 | 16,250 | 14,780 | 13,310 | 11,850 | 10,380 | 8,930 | 8,050 | 7,170 | 6,290 | 5,410 |
| 196,501 ~ 197,000 | 19,280 | 17,810 | 16,350 | 14,880 | 13,410 | 11,950 | 10,480 | 9,010 | 8,110 | 7,230 | 6,350 | 5,470 |
| 197,001 ~ 197,500 | 19,380 | 17,910 | 16,450 | 14,980 | 13,510 | 12,050 | 10,580 | 9,110 | 8,170 | 7,290 | 6,410 | 5,530 |
| 197,501 ~ 198,000 | 19,480 | 18,010 | 16,550 | 15,080 | 13,610 | 12,150 | 10,680 | 9,210 | 8,230 | 7,350 | 6,470 | 5,590 |
| 198,001 ~ 198,500 | 19,580 | 18,110 | 16,650 | 15,180 | 13,710 | 12,250 | 10,780 | 9,310 | 8,290 | 7,410 | 6,530 | 5,650 |
| 198,501 ~ 199,000 | 19,680 | 18,210 | 16,750 | 15,280 | 13,810 | 12,350 | 10,880 | 9,410 | 8,350 | 7,470 | 6,590 | 5,710 |
| 199,001 ~ 199,500 | 19,780 | 18,310 | 16,850 | 15,380 | 13,910 | 12,450 | 10,980 | 9,510 | 8,410 | 7,530 | 6,650 | 5,770 |
| 199,501 ~ 200,000 | 19,880 | 18,410 | 16,950 | 15,480 | 14,010 | 12,550 | 11,080 | 9,610 | 8,470 | 7,590 | 6,710 | 5,830 |
| 200,001 ~ 200,500 | 19,980 | 18,510 | 17,050 | 15,580 | 14,110 | 12,650 | 11,180 | 9,710 | 8,530 | 7,650 | 6,770 | 5,890 |
| 200,501 ~ 201,000 | 20,080 | 18,610 | 17,150 | 15,680 | 14,210 | 12,750 | 11,280 | 9,810 | 8,590 | 7,710 | 6,830 | 5,950 |
| 201,001 ~ 201,500 | 20,180 | 18,710 | 17,250 | 15,780 | 14,310 | 12,850 | 11,380 | 9,910 | 8,650 | 7,770 | 6,890 | 6,010 |
| 201,501 ~ 202,000 | 20,280 | 18,810 | 17,350 | 15,880 | 14,410 | 12,950 | 11,480 | 10,010 | 8,710 | 7,830 | 6,950 | 6,070 |
| 202,001 ~ 202,500 | 20,380 | 18,910 | 17,450 | 15,980 | 14,510 | 13,050 | 11,580 | 10,110 | 8,770 | 7,890 | 7,010 | 6,130 |
| 202,501 ~ 203,000 | 20,480 | 19,010 | 17,550 | 16,080 | 14,610 | 13,150 | 11,680 | 10,210 | 8,830 | 7,950 | 7,070 | 6,190 |
| 203,001 ~ 203,500 | 20,580 | 19,110 | 17,650 | 16,180 | 14,710 | 13,250 | 11,780 | 10,310 | 8,890 | 8,010 | 7,130 | 6,250 |
| 203,501 ~ 204,000 | 20,680 | 19,210 | 17,750 | 16,280 | 14,810 | 13,350 | 11,880 | 10,410 | 8,950 | 8,070 | 7,190 | 6,310 |
| 204,001 ~ 204,500 | 20,780 | 19,310 | 17,850 | 16,380 | 14,910 | 13,450 | 11,980 | 10,510 | 9,050 | 8,130 | 7,250 | 6,370 |
| 204,501 ~ 205,000 | 20,880 | 19,410 | 17,950 | 16,480 | 15,010 | 13,550 | 12,080 | 10,610 | 9,150 | 8,190 | 7,310 | 6,430 |
| 205,001 ~ 205,500 | 20,980 | 19,510 | 18,050 | 16,580 | 15,110 | 13,650 | 12,180 | 10,710 | 9,250 | 8,250 | 7,370 | 6,490 |
| 205,501 ~ 206,000 | 21,080 | 19,610 | 18,150 | 16,680 | 15,210 | 13,750 | 12,280 | 10,810 | 9,350 | 8,310 | 7,430 | 6,550 |
| 206,001 ~ 206,500 | 21,180 | 19,710 | 18,250 | 16,780 | 15,310 | 13,850 | 12,380 | 10,910 | 9,450 | 8,370 | 7,490 | 6,610 |
| 206,501 ~ 207,000 | 21,280 | 19,810 | 18,350 | 16,880 | 15,410 | 13,950 | 12,480 | 11,010 | 9,550 | 8,430 | 7,550 | 6,670 |
| 207,001 ~ 207,500 | 21,380 | 19,910 | 18,450 | 16,980 | 15,510 | 14,050 | 12,580 | 11,110 | 9,650 | 8,490 | 7,610 | 6,730 |
| 207,501 ~ 208,000 | 21,480 | 20,010 | 18,550 | 17,080 | 15,610 | 14,150 | 12,680 | 11,210 | 9,750 | 8,550 | 7,670 | 6,790 |

109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)

| 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 |
| 208,001 ~ 208,500 | 21,580 | 20,110 | 18,650 | 17,180 | 15,710 | 14,250 | 12,780 | 11,310 | 9,850 | 8,610 | 7,730 | 6,850 |
| 208,501 ~ 209,000 | 21,680 | 20,210 | 18,750 | 17,280 | 15,810 | 14,350 | 12,880 | 11,410 | 9,950 | 8,670 | 7,790 | 6,910 |
| 209,001 ~ 209,500 | 21,780 | 20,310 | 18,850 | 17,380 | 15,910 | 14,450 | 12,980 | 11,510 | 10,050 | 8,730 | 7,850 | 6,970 |
| 209,501 ~ 210,000 | 21,880 | 20,410 | 18,950 | 17,480 | 16,010 | 14,550 | 13,080 | 11,610 | 10,150 | 8,790 | 7,910 | 7,030 |
| 210,001 ~ 210,500 | 21,980 | 20,510 | 19,050 | 17,580 | 16,110 | 14,650 | 13,180 | 11,710 | 10,250 | 8,850 | 7,970 | 7,090 |
| 210,501 ~ 211,000 | 22,080 | 20,610 | 19,150 | 17,680 | 16,210 | 14,750 | 13,280 | 11,810 | 10,350 | 8,910 | 8,030 | 7,150 |
| 211,001 ~ 211,500 | 22,180 | 20,710 | 19,250 | 17,780 | 16,310 | 14,850 | 13,380 | 11,910 | 10,450 | 8,980 | 8,090 | 7,210 |
| 211,501 ~ 212,000 | 22,280 | 20,810 | 19,350 | 17,880 | 16,410 | 14,950 | 13,480 | 12,010 | 10,550 | 9,080 | 8,150 | 7,270 |
| 212,001 ~ 212,500 | 22,380 | 20,910 | 19,450 | 17,980 | 16,510 | 15,050 | 13,580 | 12,110 | 10,650 | 9,180 | 8,210 | 7,330 |
| 212,501 ~ 213,000 | 22,480 | 21,010 | 19,550 | 18,080 | 16,610 | 15,150 | 13,680 | 12,210 | 10,750 | 9,280 | 8,270 | 7,390 |
| 213,001 ~ 213,500 | 22,580 | 21,110 | 19,650 | 18,180 | 16,710 | 15,250 | 13,780 | 12,310 | 10,850 | 9,380 | 8,330 | 7,450 |
| 213,501 ~ 214,000 | 22,680 | 21,210 | 19,750 | 18,280 | 16,810 | 15,350 | 13,880 | 12,410 | 10,950 | 9,480 | 8,390 | 7,510 |
| 214,001 ~ 214,500 | 22,780 | 21,310 | 19,850 | 18,380 | 16,910 | 15,450 | 13,980 | 12,510 | 11,050 | 9,580 | 8,450 | 7,570 |
| 214,501 ~ 215,000 | 22,880 | 21,410 | 19,950 | 18,480 | 17,010 | 15,550 | 14,080 | 12,610 | 11,150 | 9,680 | 8,510 | 7,630 |
| 215,001 ~ 215,500 | 22,980 | 21,510 | 20,050 | 18,580 | 17,110 | 15,650 | 14,180 | 12,710 | 11,250 | 9,780 | 8,570 | 7,690 |
| 215,501 ~ 216,000 | 23,080 | 21,610 | 20,150 | 18,680 | 17,210 | 15,750 | 14,280 | 12,810 | 11,350 | 9,880 | 8,630 | 7,750 |
| 216,001 ~ 216,500 | 23,180 | 21,710 | 20,250 | 18,780 | 17,310 | 15,850 | 14,380 | 12,910 | 11,450 | 9,980 | 8,690 | 7,810 |
| 216,501 ~ 217,000 | 23,280 | 21,810 | 20,350 | 18,880 | 17,410 | 15,950 | 14,480 | 13,010 | 11,550 | 10,080 | 8,750 | 7,870 |
| 217,001 ~ 217,500 | 23,380 | 21,910 | 20,450 | 18,980 | 17,510 | 16,050 | 14,580 | 13,110 | 11,650 | 10,180 | 8,810 | 7,930 |
| 217,501 ~ 218,000 | 23,480 | 22,010 | 20,550 | 19,080 | 17,610 | 16,150 | 14,680 | 13,210 | 11,750 | 10,280 | 8,870 | 7,990 |
| 218,001 ~ 218,500 | 23,580 | 22,110 | 20,650 | 19,180 | 17,710 | 16,250 | 14,780 | 13,310 | 11,850 | 10,380 | 8,930 | 8,050 |
| 218,501 ~ 219,000 | 23,680 | 22,210 | 20,750 | 19,280 | 17,810 | 16,350 | 14,880 | 13,410 | 11,950 | 10,480 | 9,010 | 8,110 |
| 219,001 ~ 219,500 | 23,780 | 22,310 | 20,850 | 19,380 | 17,910 | 16,450 | 14,980 | 13,510 | 12,050 | 10,580 | 9,110 | 8,170 |
| 219,501 ~ 220,000 | 23,880 | 22,410 | 20,950 | 19,480 | 18,010 | 16,550 | 15,080 | 13,610 | 12,150 | 10,680 | 9,210 | 8,230 |
| 220,001 ~ 220,500 | 23,980 | 22,510 | 21,050 | 19,580 | 18,110 | 16,650 | 15,180 | 13,710 | 12,250 | 10,780 | 9,310 | 8,290 |
| 220,501 ~ 221,000 | 24,080 | 22,610 | 21,150 | 19,680 | 18,210 | 16,750 | 15,280 | 13,810 | 12,350 | 10,880 | 9,410 | 8,350 |
| 221,001 ~ 221,500 | 24,180 | 22,710 | 21,250 | 19,780 | 18,310 | 16,850 | 15,380 | 13,910 | 12,450 | 10,980 | 9,510 | 8,410 |
| 221,501 ~ 222,000 | 24,280 | 22,810 | 21,350 | 19,880 | 18,410 | 16,950 | 15,480 | 14,010 | 12,550 | 11,080 | 9,610 | 8,470 |
| 222,001 ~ 222,500 | 24,380 | 22,910 | 21,450 | 19,980 | 18,510 | 17,050 | 15,580 | 14,110 | 12,650 | 11,180 | 9,710 | 8,530 |
| 222,501 ~ 223,000 | 24,480 | 23,010 | 21,550 | 20,080 | 18,610 | 17,150 | 15,680 | 14,210 | 12,750 | 11,280 | 9,810 | 8,590 |
| 223,001 ~ 223,500 | 24,580 | 23,110 | 21,650 | 20,180 | 18,710 | 17,250 | 15,780 | 14,310 | 12,850 | 11,380 | 9,910 | 8,650 |
| 223,501 ~ 224,000 | 24,680 | 23,210 | 21,750 | 20,280 | 18,810 | 17,350 | 15,880 | 14,410 | 12,950 | 11,480 | 10,010 | 8,710 |

109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)

| 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 |
| 224,001 ~ 224,500 | 24,780 | 23,310 | 21,850 | 20,380 | 18,910 | 17,450 | 15,980 | 14,510 | 13,050 | 11,580 | 10,110 | 8,770 |
| 224,501 ~ 225,000 | 24,880 | 23,410 | 21,950 | 20,480 | 19,010 | 17,550 | 16,080 | 14,610 | 13,150 | 11,680 | 10,210 | 8,830 |
| 225,001 ~ 225,500 | 24,980 | 23,510 | 22,050 | 20,580 | 19,110 | 17,650 | 16,180 | 14,710 | 13,250 | 11,780 | 10,310 | 8,890 |
| 225,501 ~ 226,000 | 25,080 | 23,610 | 22,150 | 20,680 | 19,210 | 17,750 | 16,280 | 14,810 | 13,350 | 11,880 | 10,410 | 8,950 |
| 226,001 ~ 226,500 | 25,180 | 23,710 | 22,250 | 20,780 | 19,310 | 17,850 | 16,380 | 14,910 | 13,450 | 11,980 | 10,510 | 9,050 |
| 226,501 ~ 227,000 | 25,280 | 23,810 | 22,350 | 20,880 | 19,410 | 17,950 | 16,480 | 15,010 | 13,550 | 12,080 | 10,610 | 9,150 |
| 227,001 ~ 227,500 | 25,380 | 23,910 | 22,450 | 20,980 | 19,510 | 18,050 | 16,580 | 15,110 | 13,650 | 12,180 | 10,710 | 9,250 |
| 227,501 ~ 228,000 | 25,480 | 24,010 | 22,550 | 21,080 | 19,610 | 18,150 | 16,680 | 15,210 | 13,750 | 12,280 | 10,810 | 9,350 |
| 228,001 ~ 228,500 | 25,580 | 24,110 | 22,650 | 21,180 | 19,710 | 18,250 | 16,780 | 15,310 | 13,850 | 12,380 | 10,910 | 9,450 |
| 228,501 ~ 229,000 | 25,680 | 24,210 | 22,750 | 21,280 | 19,810 | 18,350 | 16,880 | 15,410 | 13,950 | 12,480 | 11,010 | 9,550 |
| 229,001 ~ 229,500 | 25,780 | 24,310 | 22,850 | 21,380 | 19,910 | 18,450 | 16,980 | 15,510 | 14,050 | 12,580 | 11,110 | 9,650 |
| 229,501 ~ 230,000 | 25,880 | 24,410 | 22,950 | 21,480 | 20,010 | 18,550 | 17,080 | 15,610 | 14,150 | 12,680 | 11,210 | 9,750 |
| 230,001 ~ 230,500 | 25,980 | 24,510 | 23,050 | 21,580 | 20,110 | 18,650 | 17,180 | 15,710 | 14,250 | 12,780 | 11,310 | 9,850 |
| 230,501 ~ 231,000 | 26,080 | 24,610 | 23,150 | 21,680 | 20,210 | 18,750 | 17,280 | 15,810 | 14,350 | 12,880 | 11,410 | 9,950 |
| 231,001 ~ 231,500 | 26,180 | 24,710 | 23,250 | 21,780 | 20,310 | 18,850 | 17,380 | 15,910 | 14,450 | 12,980 | 11,510 | 10,050 |
| 231,501 ~ 232,000 | 26,280 | 24,810 | 23,350 | 21,880 | 20,410 | 18,950 | 17,480 | 16,010 | 14,550 | 13,080 | 11,610 | 10,150 |
| 232,001 ~ 232,500 | 26,380 | 24,910 | 23,450 | 21,980 | 20,510 | 19,050 | 17,580 | 16,110 | 14,650 | 13,180 | 11,710 | 10,250 |
| 232,501 ~ 233,000 | 26,480 | 25,010 | 23,550 | 22,080 | 20,610 | 19,150 | 17,680 | 16,210 | 14,750 | 13,280 | 11,810 | 10,350 |
| 233,001 ~ 233,500 | 26,580 | 25,110 | 23,650 | 22,180 | 20,710 | 19,250 | 17,780 | 16,310 | 14,850 | 13,380 | 11,910 | 10,450 |
| 233,501 ~ 234,000 | 26,680 | 25,210 | 23,750 | 22,280 | 20,810 | 19,350 | 17,880 | 16,410 | 14,950 | 13,480 | 12,010 | 10,550 |
| 234,001 ~ 234,500 | 26,780 | 25,310 | 23,850 | 22,380 | 20,910 | 19,450 | 17,980 | 16,510 | 15,050 | 13,580 | 12,110 | 10,650 |
| 234,501 ~ 235,000 | 26,880 | 25,410 | 23,950 | 22,480 | 21,010 | 19,550 | 18,080 | 16,610 | 15,150 | 13,680 | 12,210 | 10,750 |
| 235,001 ~ 235,500 | 26,980 | 25,510 | 24,050 | 22,580 | 21,110 | 19,650 | 18,180 | 16,710 | 15,250 | 13,780 | 12,310 | 10,850 |
| 235,501 ~ 236,000 | 27,080 | 25,610 | 24,150 | 22,680 | 21,210 | 19,750 | 18,280 | 16,810 | 15,350 | 13,880 | 12,410 | 10,950 |
| 236,001 ~ 236,500 | 27,180 | 25,710 | 24,250 | 22,780 | 21,310 | 19,850 | 18,380 | 16,910 | 15,450 | 13,980 | 12,510 | 11,050 |
| 236,501 ~ 237,000 | 27,280 | 25,810 | 24,350 | 22,880 | 21,410 | 19,950 | 18,480 | 17,010 | 15,550 | 14,080 | 12,610 | 11,150 |
| 237,001 ~ 237,500 | 27,380 | 25,910 | 24,450 | 22,980 | 21,510 | 20,050 | 18,580 | 17,110 | 15,650 | 14,180 | 12,710 | 11,250 |
| 237,501 ~ 238,000 | 27,480 | 26,010 | 24,550 | 23,080 | 21,610 | 20,150 | 18,680 | 17,210 | 15,750 | 14,280 | 12,810 | 11,350 |
| 238,001 ~ 238,500 | 27,580 | 26,110 | 24,650 | 23,180 | 21,710 | 20,250 | 18,780 | 17,310 | 15,850 | 14,380 | 12,910 | 11,450 |
| 238,501 ~ 239,000 | 27,680 | 26,210 | 24,750 | 23,280 | 21,810 | 20,350 | 18,880 | 17,410 | 15,950 | 14,480 | 13,010 | 11,550 |
| 239,001 ~ 239,500 | 27,780 | 26,310 | 24,850 | 23,380 | 21,910 | 20,450 | 18,980 | 17,510 | 16,050 | 14,580 | 13,110 | 11,650 |
| 239,501 ~ 240,000 | 27,880 | 26,410 | 24,950 | 23,480 | 22,010 | 20,550 | 19,080 | 17,610 | 16,150 | 14,680 | 13,210 | 11,750 |

109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 | | | | | | | | | | | |
|-------------------|----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 240,001 ~ 240,500 | 27,980 | 26,510 | 25,050 | 23,580 | 22,110 | 20,650 | 19,180 | 17,710 | 16,250 | 14,780 | 13,310 | 11,850 |
| 240,501 ~ 241,000 | 28,080 | 26,610 | 25,150 | 23,680 | 22,210 | 20,750 | 19,280 | 17,810 | 16,350 | 14,880 | 13,410 | 11,950 |
| 241,001 ~ 241,500 | 28,180 | 26,710 | 25,250 | 23,780 | 22,310 | 20,850 | 19,380 | 17,910 | 16,450 | 14,980 | 13,510 | 12,050 |
| 241,501 ~ 242,000 | 28,280 | 26,810 | 25,350 | 23,880 | 22,410 | 20,950 | 19,480 | 18,010 | 16,550 | 15,080 | 13,610 | 12,150 |
| 242,001 ~ 242,500 | 28,380 | 26,910 | 25,450 | 23,980 | 22,510 | 21,050 | 19,580 | 18,110 | 16,650 | 15,180 | 13,710 | 12,250 |
| 242,501 ~ 243,000 | 28,480 | 27,010 | 25,550 | 24,080 | 22,610 | 21,150 | 19,680 | 18,210 | 16,750 | 15,280 | 13,810 | 12,350 |
| 243,001 ~ 243,500 | 28,580 | 27,110 | 25,650 | 24,180 | 22,710 | 21,250 | 19,780 | 18,310 | 16,850 | 15,380 | 13,910 | 12,450 |
| 243,501 ~ 244,000 | 28,680 | 27,210 | 25,750 | 24,280 | 22,810 | 21,350 | 19,880 | 18,410 | 16,950 | 15,480 | 14,010 | 12,550 |
| 244,001 ~ 244,500 | 28,780 | 27,310 | 25,850 | 24,380 | 22,910 | 21,450 | 19,980 | 18,510 | 17,050 | 15,580 | 14,110 | 12,650 |
| 244,501 ~ 245,000 | 28,880 | 27,410 | 25,950 | 24,480 | 23,010 | 21,550 | 20,080 | 18,610 | 17,150 | 15,680 | 14,210 | 12,750 |
| 245,001 ~ 245,500 | 28,980 | 27,510 | 26,050 | 24,580 | 23,110 | 21,650 | 20,180 | 18,710 | 17,250 | 15,780 | 14,310 | 12,850 |
| 245,501 ~ 246,000 | 29,080 | 27,610 | 26,150 | 24,680 | 23,210 | 21,750 | 20,280 | 18,810 | 17,350 | 15,880 | 14,410 | 12,950 |
| 246,001 ~ 246,500 | 29,210 | 27,710 | 26,250 | 24,780 | 23,310 | 21,850 | 20,380 | 18,910 | 17,450 | 15,980 | 14,510 | 13,050 |
| 246,501 ~ 247,000 | 29,360 | 27,810 | 26,350 | 24,880 | 23,410 | 21,950 | 20,480 | 19,010 | 17,550 | 16,080 | 14,610 | 13,150 |
| 247,001 ~ 247,500 | 29,510 | 27,910 | 26,450 | 24,980 | 23,510 | 22,050 | 20,580 | 19,110 | 17,650 | 16,180 | 14,710 | 13,250 |
| 247,501 ~ 248,000 | 29,660 | 28,010 | 26,550 | 25,080 | 23,610 | 22,150 | 20,680 | 19,210 | 17,750 | 16,280 | 14,810 | 13,350 |
| 248,001 ~ 248,500 | 29,810 | 28,110 | 26,650 | 25,180 | 23,710 | 22,250 | 20,780 | 19,310 | 17,850 | 16,380 | 14,910 | 13,450 |
| 248,501 ~ 249,000 | 29,960 | 28,210 | 26,750 | 25,280 | 23,810 | 22,350 | 20,880 | 19,410 | 17,950 | 16,480 | 15,010 | 13,550 |
| 249,001 ~ 249,500 | 30,110 | 28,310 | 26,850 | 25,380 | 23,910 | 22,450 | 20,980 | 19,510 | 18,050 | 16,580 | 15,110 | 13,650 |
| 249,501 ~ 250,000 | 30,260 | 28,410 | 26,950 | 25,480 | 24,010 | 22,550 | 21,080 | 19,610 | 18,150 | 16,680 | 15,210 | 13,750 |
| 250,001 ~ 250,500 | 30,410 | 28,510 | 27,050 | 25,580 | 24,110 | 22,650 | 21,180 | 19,710 | 18,250 | 16,780 | 15,310 | 13,850 |
| 250,501 ~ 251,000 | 30,560 | 28,610 | 27,150 | 25,680 | 24,210 | 22,750 | 21,280 | 19,810 | 18,350 | 16,880 | 15,410 | 13,950 |
| 251,001 ~ 251,500 | 30,710 | 28,710 | 27,250 | 25,780 | 24,310 | 22,850 | 21,380 | 19,910 | 18,450 | 16,980 | 15,510 | 14,050 |
| 251,501 ~ 252,000 | 30,860 | 28,810 | 27,350 | 25,880 | 24,410 | 22,950 | 21,480 | 20,010 | 18,550 | 17,080 | 15,610 | 14,150 |
| 252,001 ~ 252,500 | 31,010 | 28,910 | 27,450 | 25,980 | 24,510 | 23,050 | 21,580 | 20,110 | 18,650 | 17,180 | 15,710 | 14,250 |
| 252,501 ~ 253,000 | 31,160 | 29,010 | 27,550 | 26,080 | 24,610 | 23,150 | 21,680 | 20,210 | 18,750 | 17,280 | 15,810 | 14,350 |
| 253,001 ~ 253,500 | 31,310 | 29,110 | 27,650 | 26,180 | 24,710 | 23,250 | 21,780 | 20,310 | 18,850 | 17,380 | 15,910 | 14,450 |
| 253,501 ~ 254,000 | 31,460 | 29,260 | 27,750 | 26,280 | 24,810 | 23,350 | 21,880 | 20,410 | 18,950 | 17,480 | 16,010 | 14,550 |
| 254,001 ~ 254,500 | 31,610 | 29,410 | 27,850 | 26,380 | 24,910 | 23,450 | 21,980 | 20,510 | 19,050 | 17,580 | 16,110 | 14,650 |
| 254,501 ~ 255,000 | 31,760 | 29,560 | 27,950 | 26,480 | 25,010 | 23,550 | 22,080 | 20,610 | 19,150 | 17,680 | 16,210 | 14,750 |
| 255,001 ~ 255,500 | 31,910 | 29,710 | 28,050 | 26,580 | 25,110 | 23,650 | 22,180 | 20,710 | 19,250 | 17,780 | 16,310 | 14,850 |
| 255,501 ~ 256,000 | 32,060 | 29,860 | 28,150 | 26,680 | 25,210 | 23,750 | 22,280 | 20,810 | 19,350 | 17,880 | 16,410 | 14,950 |

109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)

| 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 |
| 256,001 ~ 256,500 | 32,210 | 30,010 | 28,250 | 26,780 | 25,310 | 23,850 | 22,380 | 20,910 | 19,450 | 17,980 | 16,510 | 15,050 |
| 256,501 ~ 257,000 | 32,360 | 30,160 | 28,350 | 26,880 | 25,410 | 23,950 | 22,480 | 21,010 | 19,550 | 18,080 | 16,610 | 15,150 |
| 257,001 ~ 257,500 | 32,510 | 30,310 | 28,450 | 26,980 | 25,510 | 24,050 | 22,580 | 21,110 | 19,650 | 18,180 | 16,710 | 15,250 |
| 257,501 ~ 258,000 | 32,660 | 30,460 | 28,550 | 27,080 | 25,610 | 24,150 | 22,680 | 21,210 | 19,750 | 18,280 | 16,810 | 15,350 |
| 258,001 ~ 258,500 | 32,810 | 30,610 | 28,650 | 27,180 | 25,710 | 24,250 | 22,780 | 21,310 | 19,850 | 18,380 | 16,910 | 15,450 |
| 258,501 ~ 259,000 | 32,960 | 30,760 | 28,750 | 27,280 | 25,810 | 24,350 | 22,880 | 21,410 | 19,950 | 18,480 | 17,010 | 15,550 |
| 259,001 ~ 259,500 | 33,110 | 30,910 | 28,850 | 27,380 | 25,910 | 24,450 | 22,980 | 21,510 | 20,050 | 18,580 | 17,110 | 15,650 |
| 259,501 ~ 260,000 | 33,260 | 31,060 | 28,950 | 27,480 | 26,010 | 24,550 | 23,080 | 21,610 | 20,150 | 18,680 | 17,210 | 15,750 |
| 260,001 ~ 260,500 | 33,410 | 31,210 | 29,050 | 27,580 | 26,110 | 24,650 | 23,180 | 21,710 | 20,250 | 18,780 | 17,310 | 15,850 |
| 260,501 ~ 261,000 | 33,560 | 31,360 | 29,160 | 27,680 | 26,210 | 24,750 | 23,280 | 21,810 | 20,350 | 18,880 | 17,410 | 15,950 |
| 261,001 ~ 261,500 | 33,710 | 31,510 | 29,310 | 27,780 | 26,310 | 24,850 | 23,380 | 21,910 | 20,450 | 18,980 | 17,510 | 16,050 |
| 261,501 ~ 262,000 | 33,860 | 31,660 | 29,460 | 27,880 | 26,410 | 24,950 | 23,480 | 22,010 | 20,550 | 19,080 | 17,610 | 16,150 |
| 262,001 ~ 262,500 | 34,010 | 31,810 | 29,610 | 27,980 | 26,510 | 25,050 | 23,580 | 22,110 | 20,650 | 19,180 | 17,710 | 16,250 |
| 262,501 ~ 263,000 | 34,160 | 31,960 | 29,760 | 28,080 | 26,610 | 25,150 | 23,680 | 22,210 | 20,750 | 19,280 | 17,810 | 16,350 |
| 263,001 ~ 263,500 | 34,310 | 32,110 | 29,910 | 28,180 | 26,710 | 25,250 | 23,780 | 22,310 | 20,850 | 19,380 | 17,910 | 16,450 |
| 263,501 ~ 264,000 | 34,460 | 32,260 | 30,060 | 28,280 | 26,810 | 25,350 | 23,880 | 22,410 | 20,950 | 19,480 | 18,010 | 16,550 |
| 264,001 ~ 264,500 | 34,610 | 32,410 | 30,210 | 28,380 | 26,910 | 25,450 | 23,980 | 22,510 | 21,050 | 19,580 | 18,110 | 16,650 |
| 264,501 ~ 265,000 | 34,760 | 32,560 | 30,360 | 28,480 | 27,010 | 25,550 | 24,080 | 22,610 | 21,150 | 19,680 | 18,210 | 16,750 |
| 265,001 ~ 265,500 | 34,910 | 32,710 | 30,510 | 28,580 | 27,110 | 25,650 | 24,180 | 22,710 | 21,250 | 19,780 | 18,310 | 16,850 |
| 265,501 ~ 266,000 | 35,060 | 32,860 | 30,660 | 28,680 | 27,210 | 25,750 | 24,280 | 22,810 | 21,350 | 19,880 | 18,410 | 16,950 |
| 266,001 ~ 266,500 | 35,210 | 33,010 | 30,810 | 28,780 | 27,310 | 25,850 | 24,380 | 22,910 | 21,450 | 19,980 | 18,510 | 17,050 |
| 266,501 ~ 267,000 | 35,360 | 33,160 | 30,960 | 28,880 | 27,410 | 25,950 | 24,480 | 23,010 | 21,550 | 20,080 | 18,610 | 17,150 |
| 267,001 ~ 267,500 | 35,510 | 33,310 | 31,110 | 28,980 | 27,510 | 26,050 | 24,580 | 23,110 | 21,650 | 20,180 | 18,710 | 17,250 |
| 267,501 ~ 268,000 | 35,660 | 33,460 | 31,260 | 29,080 | 27,610 | 26,150 | 24,680 | 23,210 | 21,750 | 20,280 | 18,810 | 17,350 |
| 268,001 ~ 268,500 | 35,810 | 33,610 | 31,410 | 29,210 | 27,710 | 26,250 | 24,780 | 23,310 | 21,850 | 20,380 | 18,910 | 17,450 |
| 268,501 ~ 269,000 | 35,960 | 33,760 | 31,560 | 29,360 | 27,810 | 26,350 | 24,880 | 23,410 | 21,950 | 20,480 | 19,010 | 17,550 |
| 269,001 ~ 269,500 | 36,110 | 33,910 | 31,710 | 29,510 | 27,910 | 26,450 | 24,980 | 23,510 | 22,050 | 20,580 | 19,110 | 17,650 |
| 269,501 ~ 270,000 | 36,260 | 34,060 | 31,860 | 29,660 | 28,010 | 26,550 | 25,080 | 23,610 | 22,150 | 20,680 | 19,210 | 17,750 |
| 270,001 ~ 270,500 | 36,410 | 34,210 | 32,010 | 29,810 | 28,110 | 26,650 | 25,180 | 23,710 | 22,250 | 20,780 | 19,310 | 17,850 |
| 270,501 ~ 271,000 | 36,560 | 34,360 | 32,160 | 29,960 | 28,210 | 26,750 | 25,280 | 23,810 | 22,350 | 20,880 | 19,410 | 17,950 |
| 271,001 ~ 271,500 | 36,710 | 34,510 | 32,310 | 30,110 | 28,310 | 26,850 | 25,380 | 23,910 | 22,450 | 20,980 | 19,510 | 18,050 |
| 271,501 ~ 272,000 | 36,860 | 34,660 | 32,460 | 30,260 | 28,410 | 26,950 | 25,480 | 24,010 | 22,550 | 21,080 | 19,610 | 18,150 |

109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)

| 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 |
| 272,001 ~ 272,500 | 37,010 | 34,810 | 32,610 | 30,410 | 28,510 | 27,050 | 25,580 | 24,110 | 22,650 | 21,180 | 19,710 | 18,250 |
| 272,501 ~ 273,000 | 37,160 | 34,960 | 32,760 | 30,560 | 28,610 | 27,150 | 25,680 | 24,210 | 22,750 | 21,280 | 19,810 | 18,350 |
| 273,001 ~ 273,500 | 37,310 | 35,110 | 32,910 | 30,710 | 28,710 | 27,250 | 25,780 | 24,310 | 22,850 | 21,380 | 19,910 | 18,450 |
| 273,501 ~ 274,000 | 37,460 | 35,260 | 33,060 | 30,860 | 28,810 | 27,350 | 25,880 | 24,410 | 22,950 | 21,480 | 20,010 | 18,550 |
| 274,001 ~ 274,500 | 37,610 | 35,410 | 33,210 | 31,010 | 28,910 | 27,450 | 25,980 | 24,510 | 23,050 | 21,580 | 20,110 | 18,650 |
| 274,501 ~ 275,000 | 37,760 | 35,560 | 33,360 | 31,160 | 29,010 | 27,550 | 26,080 | 24,610 | 23,150 | 21,680 | 20,210 | 18,750 |
| 275,001 ~ 275,500 | 37,910 | 35,710 | 33,510 | 31,310 | 29,110 | 27,650 | 26,180 | 24,710 | 23,250 | 21,780 | 20,310 | 18,850 |
| 275,501 ~ 276,000 | 38,060 | 35,860 | 33,660 | 31,460 | 29,260 | 27,750 | 26,280 | 24,810 | 23,350 | 21,880 | 20,410 | 18,950 |
| 276,001 ~ 276,500 | 38,210 | 36,010 | 33,810 | 31,610 | 29,410 | 27,850 | 26,380 | 24,910 | 23,450 | 21,980 | 20,510 | 19,050 |
| 276,501 ~ 277,000 | 38,360 | 36,160 | 33,960 | 31,760 | 29,560 | 27,950 | 26,480 | 25,010 | 23,550 | 22,080 | 20,610 | 19,150 |
| 277,001 ~ 277,500 | 38,510 | 36,310 | 34,110 | 31,910 | 29,710 | 28,050 | 26,580 | 25,110 | 23,650 | 22,180 | 20,710 | 19,250 |
| 277,501 ~ 278,000 | 38,660 | 36,460 | 34,260 | 32,060 | 29,860 | 28,150 | 26,680 | 25,210 | 23,750 | 22,280 | 20,810 | 19,350 |
| 278,001 ~ 278,500 | 38,810 | 36,610 | 34,410 | 32,210 | 30,010 | 28,250 | 26,780 | 25,310 | 23,850 | 22,380 | 20,910 | 19,450 |
| 278,501 ~ 279,000 | 38,960 | 36,760 | 34,560 | 32,360 | 30,160 | 28,350 | 26,880 | 25,410 | 23,950 | 22,480 | 21,010 | 19,550 |
| 279,001 ~ 279,500 | 39,110 | 36,910 | 34,710 | 32,510 | 30,310 | 28,450 | 26,980 | 25,510 | 24,050 | 22,580 | 21,110 | 19,650 |
| 279,501 ~ 280,000 | 39,260 | 37,060 | 34,860 | 32,660 | 30,460 | 28,550 | 27,080 | 25,610 | 24,150 | 22,680 | 21,210 | 19,750 |
| 280,001 ~ 280,500 | 39,410 | 37,210 | 35,010 | 32,810 | 30,610 | 28,650 | 27,180 | 25,710 | 24,250 | 22,780 | 21,310 | 19,850 |
| 280,501 ~ 281,000 | 39,560 | 37,360 | 35,160 | 32,960 | 30,760 | 28,750 | 27,280 | 25,810 | 24,350 | 22,880 | 21,410 | 19,950 |
| 281,001 ~ 281,500 | 39,710 | 37,510 | 35,310 | 33,110 | 30,910 | 28,850 | 27,380 | 25,910 | 24,450 | 22,980 | 21,510 | 20,050 |
| 281,501 ~ 282,000 | 39,860 | 37,660 | 35,460 | 33,260 | 31,060 | 28,950 | 27,480 | 26,010 | 24,550 | 23,080 | 21,610 | 20,150 |
| 282,001 ~ 282,500 | 40,010 | 37,810 | 35,610 | 33,410 | 31,210 | 29,050 | 27,580 | 26,110 | 24,650 | 23,180 | 21,710 | 20,250 |
| 282,501 ~ 283,000 | 40,160 | 37,960 | 35,760 | 33,560 | 31,360 | 29,160 | 27,680 | 26,210 | 24,750 | 23,280 | 21,810 | 20,350 |
| 283,001 ~ 283,500 | 40,310 | 38,110 | 35,910 | 33,710 | 31,510 | 29,310 | 27,780 | 26,310 | 24,850 | 23,380 | 21,910 | 20,450 |
| 283,501 ~ 284,000 | 40,460 | 38,260 | 36,060 | 33,860 | 31,660 | 29,460 | 27,880 | 26,410 | 24,950 | 23,480 | 22,010 | 20,550 |
| 284,001 ~ 284,500 | 40,610 | 38,410 | 36,210 | 34,010 | 31,810 | 29,610 | 27,980 | 26,510 | 25,050 | 23,580 | 22,110 | 20,650 |
| 284,501 ~ 285,000 | 40,760 | 38,560 | 36,360 | 34,160 | 31,960 | 29,760 | 28,080 | 26,610 | 25,150 | 23,680 | 22,210 | 20,750 |
| 285,001 ~ 285,500 | 40,910 | 38,710 | 36,510 | 34,310 | 32,110 | 29,910 | 28,180 | 26,710 | 25,250 | 23,780 | 22,310 | 20,850 |
| 285,501 ~ 286,000 | 41,060 | 38,860 | 36,660 | 34,460 | 32,260 | 30,060 | 28,280 | 26,810 | 25,350 | 23,880 | 22,410 | 20,950 |
| 286,001 ~ 286,500 | 41,210 | 39,010 | 36,810 | 34,610 | 32,410 | 30,210 | 28,380 | 26,910 | 25,450 | 23,980 | 22,510 | 21,050 |
| 286,501 ~ 287,000 | 41,360 | 39,160 | 36,960 | 34,760 | 32,560 | 30,360 | 28,480 | 27,010 | 25,550 | 24,080 | 22,610 | 21,150 |
| 287,001 ~ 287,500 | 41,510 | 39,310 | 37,110 | 34,910 | 32,710 | 30,510 | 28,580 | 27,110 | 25,650 | 24,180 | 22,710 | 21,250 |
| 287,501 ~ 288,000 | 41,660 | 39,460 | 37,260 | 35,060 | 32,860 | 30,660 | 28,680 | 27,210 | 25,750 | 24,280 | 22,810 | 21,350 |

109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 |
| 288,001 ~ 288,500 | 41,810 | 39,610 | 37,410 | 35,210 | 33,010 | 30,810 | 28,780 | 27,310 | 25,850 | 24,380 | 22,910 | 21,450 |
| 288,501 ~ 289,000 | 41,960 | 39,760 | 37,560 | 35,360 | 33,160 | 30,960 | 28,880 | 27,410 | 25,950 | 24,480 | 23,010 | 21,550 |
| 289,001 ~ 289,500 | 42,110 | 39,910 | 37,710 | 35,510 | 33,310 | 31,110 | 28,980 | 27,510 | 26,050 | 24,580 | 23,110 | 21,650 |
| 289,501 ~ 290,000 | 42,260 | 40,060 | 37,860 | 35,660 | 33,460 | 31,260 | 29,080 | 27,610 | 26,150 | 24,680 | 23,210 | 21,750 |
| 290,001 ~ 290,500 | 42,410 | 40,210 | 38,010 | 35,810 | 33,610 | 31,410 | 29,210 | 27,710 | 26,250 | 24,780 | 23,310 | 21,850 |
| 290,501 ~ 291,000 | 42,560 | 40,360 | 38,160 | 35,960 | 33,760 | 31,560 | 29,360 | 27,810 | 26,350 | 24,880 | 23,410 | 21,950 |
| 291,001 ~ 291,500 | 42,710 | 40,510 | 38,310 | 36,110 | 33,910 | 31,710 | 29,510 | 27,910 | 26,450 | 24,980 | 23,510 | 22,050 |
| 291,501 ~ 292,000 | 42,860 | 40,660 | 38,460 | 36,260 | 34,060 | 31,860 | 29,660 | 28,010 | 26,550 | 25,080 | 23,610 | 22,150 |
| 292,001 ~ 292,500 | 43,010 | 40,810 | 38,610 | 36,410 | 34,210 | 32,010 | 29,810 | 28,110 | 26,650 | 25,180 | 23,710 | 22,250 |
| 292,501 ~ 293,000 | 43,160 | 40,960 | 38,760 | 36,560 | 34,360 | 32,160 | 29,960 | 28,210 | 26,750 | 25,280 | 23,810 | 22,350 |
| 293,001 ~ 293,500 | 43,310 | 41,110 | 38,910 | 36,710 | 34,510 | 32,310 | 30,110 | 28,310 | 26,850 | 25,380 | 23,910 | 22,450 |
| 293,501 ~ 294,000 | 43,460 | 41,260 | 39,060 | 36,860 | 34,660 | 32,460 | 30,260 | 28,410 | 26,950 | 25,480 | 24,010 | 22,550 |
| 294,001 ~ 294,500 | 43,610 | 41,410 | 39,210 | 37,010 | 34,810 | 32,610 | 30,410 | 28,510 | 27,050 | 25,580 | 24,110 | 22,650 |
| 294,501 ~ 295,000 | 43,760 | 41,560 | 39,360 | 37,160 | 34,960 | 32,760 | 30,560 | 28,610 | 27,150 | 25,680 | 24,210 | 22,750 |
| 295,001 ~ 295,500 | 43,910 | 41,710 | 39,510 | 37,310 | 35,110 | 32,910 | 30,710 | 28,710 | 27,250 | 25,780 | 24,310 | 22,850 |
| 295,501 ~ 296,000 | 44,060 | 41,860 | 39,660 | 37,460 | 35,260 | 33,060 | 30,860 | 28,810 | 27,350 | 25,880 | 24,410 | 22,950 |
| 296,001 ~ 296,500 | 44,210 | 42,010 | 39,810 | 37,610 | 35,410 | 33,210 | 31,010 | 28,910 | 27,450 | 25,980 | 24,510 | 23,050 |
| 296,501 ~ 297,000 | 44,360 | 42,160 | 39,960 | 37,760 | 35,560 | 33,360 | 31,160 | 29,010 | 27,550 | 26,080 | 24,610 | 23,150 |
| 297,001 ~ 297,500 | 44,510 | 42,310 | 40,110 | 37,910 | 35,710 | 33,510 | 31,310 | 29,110 | 27,650 | 26,180 | 24,710 | 23,250 |
| 297,501 ~ 298,000 | 44,660 | 42,460 | 40,260 | 38,060 | 35,860 | 33,660 | 31,460 | 29,260 | 27,750 | 26,280 | 24,810 | 23,350 |
| 298,001 ~ 298,500 | 44,810 | 42,610 | 40,410 | 38,210 | 36,010 | 33,810 | 31,610 | 29,410 | 27,850 | 26,380 | 24,910 | 23,450 |
| 298,501 ~ 299,000 | 44,960 | 42,760 | 40,560 | 38,360 | 36,160 | 33,960 | 31,760 | 29,560 | 27,950 | 26,480 | 25,010 | 23,550 |
| 299,001 ~ 299,500 | 45,110 | 42,910 | 40,710 | 38,510 | 36,310 | 34,110 | 31,910 | 29,710 | 28,050 | 26,580 | 25,110 | 23,650 |
| 299,501 ~ 300,000 | 45,260 | 43,060 | 40,860 | 38,660 | 36,460 | 34,260 | 32,060 | 29,860 | 28,150 | 26,680 | 25,210 | 23,750 |
| 300,001 ~ 300,500 | 45,410 | 43,210 | 41,010 | 38,810 | 36,610 | 34,410 | 32,210 | 30,010 | 28,250 | 26,780 | 25,310 | 23,850 |
| 300,501 ~ 301,000 | 45,560 | 43,360 | 41,160 | 38,960 | 36,760 | 34,560 | 32,360 | 30,160 | 28,350 | 26,880 | 25,410 | 23,950 |
| 301,001 ~ 301,500 | 45,710 | 43,510 | 41,310 | 39,110 | 36,910 | 34,710 | 32,510 | 30,310 | 28,450 | 26,980 | 25,510 | 24,050 |
| 301,501 ~ 302,000 | 45,860 | 43,660 | 41,460 | 39,260 | 37,060 | 34,860 | 32,660 | 30,460 | 28,550 | 27,080 | 25,610 | 24,150 |
| 302,001 ~ 302,500 | 46,010 | 43,810 | 41,610 | 39,410 | 37,210 | 35,010 | 32,810 | 30,610 | 28,650 | 27,180 | 25,710 | 24,250 |
| 302,501 ~ 303,000 | 46,160 | 43,960 | 41,760 | 39,560 | 37,360 | 35,160 | 32,960 | 30,760 | 28,750 | 27,280 | 25,810 | 24,350 |
| 303,001 ~ 303,500 | 46,310 | 44,110 | 41,910 | 39,710 | 37,510 | 35,310 | 33,110 | 30,910 | 28,850 | 27,380 | 25,910 | 24,450 |
| 303,501 ~ 304,000 | 46,460 | 44,260 | 42,060 | 39,860 | 37,660 | 35,460 | 33,260 | 31,060 | 28,950 | 27,480 | 26,010 | 24,550 |

109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)

| 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 |
| 304,001 ~ 304,500 | 46,610 | 44,410 | 42,210 | 40,010 | 37,810 | 35,610 | 33,410 | 31,210 | 29,050 | 27,580 | 26,110 | 24,650 |
| 304,501 ~ 305,000 | 46,760 | 44,560 | 42,360 | 40,160 | 37,960 | 35,760 | 33,560 | 31,360 | 29,160 | 27,680 | 26,210 | 24,750 |
| 305,001 ~ 305,500 | 46,910 | 44,710 | 42,510 | 40,310 | 38,110 | 35,910 | 33,710 | 31,510 | 29,310 | 27,780 | 26,310 | 24,850 |
| 305,501 ~ 306,000 | 47,060 | 44,860 | 42,660 | 40,460 | 38,260 | 36,060 | 33,860 | 31,660 | 29,460 | 27,880 | 26,410 | 24,950 |
| 306,001 ~ 306,500 | 47,210 | 45,010 | 42,810 | 40,610 | 38,410 | 36,210 | 34,010 | 31,810 | 29,610 | 27,980 | 26,510 | 25,050 |
| 306,501 ~ 307,000 | 47,360 | 45,160 | 42,960 | 40,760 | 38,560 | 36,360 | 34,160 | 31,960 | 29,760 | 28,080 | 26,610 | 25,150 |
| 307,001 ~ 307,500 | 47,510 | 45,310 | 43,110 | 40,910 | 38,710 | 36,510 | 34,310 | 32,110 | 29,910 | 28,180 | 26,710 | 25,250 |
| 307,501 ~ 308,000 | 47,660 | 45,460 | 43,260 | 41,060 | 38,860 | 36,660 | 34,460 | 32,260 | 30,060 | 28,280 | 26,810 | 25,350 |
| 308,001 ~ 308,500 | 47,810 | 45,610 | 43,410 | 41,210 | 39,010 | 36,810 | 34,610 | 32,410 | 30,210 | 28,380 | 26,910 | 25,450 |
| 308,501 ~ 309,000 | 47,960 | 45,760 | 43,560 | 41,360 | 39,160 | 36,960 | 34,760 | 32,560 | 30,360 | 28,480 | 27,010 | 25,550 |
| 309,001 ~ 309,500 | 48,110 | 45,910 | 43,710 | 41,510 | 39,310 | 37,110 | 34,910 | 32,710 | 30,510 | 28,580 | 27,110 | 25,650 |
| 309,501 ~ 310,000 | 48,260 | 46,060 | 43,860 | 41,660 | 39,460 | 37,260 | 35,060 | 32,860 | 30,660 | 28,680 | 27,210 | 25,750 |
| 310,001 ~ 310,500 | 48,410 | 46,210 | 44,010 | 41,810 | 39,610 | 37,410 | 35,210 | 33,010 | 30,810 | 28,780 | 27,310 | 25,850 |
| 310,501 ~ 311,000 | 48,560 | 46,360 | 44,160 | 41,960 | 39,760 | 37,560 | 35,360 | 33,160 | 30,960 | 28,880 | 27,410 | 25,950 |
| 311,001 ~ 311,500 | 48,710 | 46,510 | 44,310 | 42,110 | 39,910 | 37,710 | 35,510 | 33,310 | 31,110 | 28,980 | 27,510 | 26,050 |
| 311,501 ~ 312,000 | 48,860 | 46,660 | 44,460 | 42,260 | 40,060 | 37,860 | 35,660 | 33,460 | 31,260 | 29,080 | 27,610 | 26,150 |
| 312,001 ~ 312,500 | 49,010 | 46,810 | 44,610 | 42,410 | 40,210 | 38,010 | 35,810 | 33,610 | 31,410 | 29,210 | 27,710 | 26,250 |
| 312,501 ~ 313,000 | 49,160 | 46,960 | 44,760 | 42,560 | 40,360 | 38,160 | 35,960 | 33,760 | 31,560 | 29,360 | 27,810 | 26,350 |
| 313,001 ~ 313,500 | 49,310 | 47,110 | 44,910 | 42,710 | 40,510 | 38,310 | 36,110 | 33,910 | 31,710 | 29,510 | 27,910 | 26,450 |
| 313,501 ~ 314,000 | 49,460 | 47,260 | 45,060 | 42,860 | 40,660 | 38,460 | 36,260 | 34,060 | 31,860 | 29,660 | 28,010 | 26,550 |
| 314,001 ~ 314,500 | 49,610 | 47,410 | 45,210 | 43,010 | 40,810 | 38,610 | 36,410 | 34,210 | 32,010 | 29,810 | 28,110 | 26,650 |
| 314,501 ~ 315,000 | 49,760 | 47,560 | 45,360 | 43,160 | 40,960 | 38,760 | 36,560 | 34,360 | 32,160 | 29,960 | 28,210 | 26,750 |
| 315,001 ~ 315,500 | 49,910 | 47,710 | 45,510 | 43,310 | 41,110 | 38,910 | 36,710 | 34,510 | 32,310 | 30,110 | 28,310 | 26,850 |
| 315,501 ~ 316,000 | 50,060 | 47,860 | 45,660 | 43,460 | 41,260 | 39,060 | 36,860 | 34,660 | 32,460 | 30,260 | 28,410 | 26,950 |
| 316,001 ~ 316,500 | 50,210 | 48,010 | 45,810 | 43,610 | 41,410 | 39,210 | 37,010 | 34,810 | 32,610 | 30,410 | 28,510 | 27,050 |
| 316,501 ~ 317,000 | 50,360 | 48,160 | 45,960 | 43,760 | 41,560 | 39,360 | 37,160 | 34,960 | 32,760 | 30,560 | 28,610 | 27,150 |
| 317,001 ~ 317,500 | 50,510 | 48,310 | 46,110 | 43,910 | 41,710 | 39,510 | 37,310 | 35,110 | 32,910 | 30,710 | 28,710 | 27,250 |
| 317,501 ~ 318,000 | 50,660 | 48,460 | 46,260 | 44,060 | 41,860 | 39,660 | 37,460 | 35,260 | 33,060 | 30,860 | 28,810 | 27,350 |
| 318,001 ~ 318,500 | 50,810 | 48,610 | 46,410 | 44,210 | 42,010 | 39,810 | 37,610 | 35,410 | 33,210 | 31,010 | 28,910 | 27,450 |
| 318,501 ~ 319,000 | 50,960 | 48,760 | 46,560 | 44,360 | 42,160 | 39,960 | 37,760 | 35,560 | 33,360 | 31,160 | 29,010 | 27,550 |
| 319,001 ~ 319,500 | 51,110 | 48,910 | 46,710 | 44,510 | 42,310 | 40,110 | 37,910 | 35,710 | 33,510 | 31,310 | 29,110 | 27,650 |
| 319,501 ~ 320,000 | 51,260 | 49,060 | 46,860 | 44,660 | 42,460 | 40,260 | 38,060 | 35,860 | 33,660 | 31,460 | 29,260 | 27,750 |

109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 | | | | | | | | | | | |
|-------------------|----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 320,001 ~ 320,500 | 51,410 | 49,210 | 47,010 | 44,810 | 42,610 | 40,410 | 38,210 | 36,010 | 33,810 | 31,610 | 29,410 | 27,850 |
| 320,501 ~ 321,000 | 51,560 | 49,360 | 47,160 | 44,960 | 42,760 | 40,560 | 38,360 | 36,160 | 33,960 | 31,760 | 29,560 | 27,950 |
| 321,001 ~ 321,500 | 51,710 | 49,510 | 47,310 | 45,110 | 42,910 | 40,710 | 38,510 | 36,310 | 34,110 | 31,910 | 29,710 | 28,050 |
| 321,501 ~ 322,000 | 51,860 | 49,660 | 47,460 | 45,260 | 43,060 | 40,860 | 38,660 | 36,460 | 34,260 | 32,060 | 29,860 | 28,150 |
| 322,001 ~ 322,500 | 52,010 | 49,810 | 47,610 | 45,410 | 43,210 | 41,010 | 38,810 | 36,610 | 34,410 | 32,210 | 30,010 | 28,250 |
| 322,501 ~ 323,000 | 52,160 | 49,960 | 47,760 | 45,560 | 43,360 | 41,160 | 38,960 | 36,760 | 34,560 | 32,360 | 30,160 | 28,350 |
| 323,001 ~ 323,500 | 52,310 | 50,110 | 47,910 | 45,710 | 43,510 | 41,310 | 39,110 | 36,910 | 34,710 | 32,510 | 30,310 | 28,450 |
| 323,501 ~ 324,000 | 52,460 | 50,260 | 48,060 | 45,860 | 43,660 | 41,460 | 39,260 | 37,060 | 34,860 | 32,660 | 30,460 | 28,550 |
| 324,001 ~ 324,500 | 52,610 | 50,410 | 48,210 | 46,010 | 43,810 | 41,610 | 39,410 | 37,210 | 35,010 | 32,810 | 30,610 | 28,650 |
| 324,501 ~ 325,000 | 52,760 | 50,560 | 48,360 | 46,160 | 43,960 | 41,760 | 39,560 | 37,360 | 35,160 | 32,960 | 30,760 | 28,750 |
| 325,001 ~ 325,500 | 52,910 | 50,710 | 48,510 | 46,310 | 44,110 | 41,910 | 39,710 | 37,510 | 35,310 | 33,110 | 30,910 | 28,850 |
| 325,501 ~ 326,000 | 53,060 | 50,860 | 48,660 | 46,460 | 44,260 | 42,060 | 39,860 | 37,660 | 35,460 | 33,260 | 31,060 | 28,950 |
| 326,001 ~ 326,500 | 53,210 | 51,010 | 48,810 | 46,610 | 44,410 | 42,210 | 40,010 | 37,810 | 35,610 | 33,410 | 31,210 | 29,050 |
| 326,501 ~ 327,000 | 53,360 | 51,160 | 48,960 | 46,760 | 44,560 | 42,360 | 40,160 | 37,960 | 35,760 | 33,560 | 31,360 | 29,160 |
| 327,001 ~ 327,500 | 53,510 | 51,310 | 49,110 | 46,910 | 44,710 | 42,510 | 40,310 | 38,110 | 35,910 | 33,710 | 31,510 | 29,310 |
| 327,501 ~ 328,000 | 53,660 | 51,460 | 49,260 | 47,060 | 44,860 | 42,660 | 40,460 | 38,260 | 36,060 | 33,860 | 31,660 | 29,460 |
| 328,001 ~ 328,500 | 53,810 | 51,610 | 49,410 | 47,210 | 45,010 | 42,810 | 40,610 | 38,410 | 36,210 | 34,010 | 31,810 | 29,610 |
| 328,501 ~ 329,000 | 53,960 | 51,760 | 49,560 | 47,360 | 45,160 | 42,960 | 40,760 | 38,560 | 36,360 | 34,160 | 31,960 | 29,760 |
| 329,001 ~ 329,500 | 54,110 | 51,910 | 49,710 | 47,510 | 45,310 | 43,110 | 40,910 | 38,710 | 36,510 | 34,310 | 32,110 | 29,910 |
| 329,501 ~ 330,000 | 54,260 | 52,060 | 49,860 | 47,660 | 45,460 | 43,260 | 41,060 | 38,860 | 36,660 | 34,460 | 32,260 | 30,060 |
| 330,001 ~ 330,500 | 54,410 | 52,210 | 50,010 | 47,810 | 45,610 | 43,410 | 41,210 | 39,010 | 36,810 | 34,610 | 32,410 | 30,210 |
| 330,501 ~ 331,000 | 54,560 | 52,360 | 50,160 | 47,960 | 45,760 | 43,560 | 41,360 | 39,160 | 36,960 | 34,760 | 32,560 | 30,360 |
| 331,001 ~ 331,500 | 54,710 | 52,510 | 50,310 | 48,110 | 45,910 | 43,710 | 41,510 | 39,310 | 37,110 | 34,910 | 32,710 | 30,510 |
| 331,501 ~ 332,000 | 54,860 | 52,660 | 50,460 | 48,260 | 46,060 | 43,860 | 41,660 | 39,460 | 37,260 | 35,060 | 32,860 | 30,660 |
| 332,001 ~ 332,500 | 55,010 | 52,810 | 50,610 | 48,410 | 46,210 | 44,010 | 41,810 | 39,610 | 37,410 | 35,210 | 33,010 | 30,810 |
| 332,501 ~ 333,000 | 55,160 | 52,960 | 50,760 | 48,560 | 46,360 | 44,160 | 41,960 | 39,760 | 37,560 | 35,360 | 33,160 | 30,960 |
| 333,001 ~ 333,500 | 55,310 | 53,110 | 50,910 | 48,710 | 46,510 | 44,310 | 42,110 | 39,910 | 37,710 | 35,510 | 33,310 | 31,110 |
| 333,501 ~ 334,000 | 55,460 | 53,260 | 51,060 | 48,860 | 46,660 | 44,460 | 42,260 | 40,060 | 37,860 | 35,660 | 33,460 | 31,260 |
| 334,001 ~ 334,500 | 55,610 | 53,410 | 51,210 | 49,010 | 46,810 | 44,610 | 42,410 | 40,210 | 38,010 | 35,810 | 33,610 | 31,410 |
| 334,501 ~ 335,000 | 55,760 | 53,560 | 51,360 | 49,160 | 46,960 | 44,760 | 42,560 | 40,360 | 38,160 | 35,960 | 33,760 | 31,560 |
| 335,001 ~ 335,500 | 55,910 | 53,710 | 51,510 | 49,310 | 47,110 | 44,910 | 42,710 | 40,510 | 38,310 | 36,110 | 33,910 | 31,710 |
| 335,501 ~ 336,000 | 56,060 | 53,860 | 51,660 | 49,460 | 47,260 | 45,060 | 42,860 | 40,660 | 38,460 | 36,260 | 34,060 | 31,860 |

109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)

| 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 ~ 336,500 | 56,210 | 54,010 | 51,810 | 49,610 | 47,410 | 45,210 | 43,010 | 40,810 | 38,610 | 36,410 | 34,210 | 32,010 |
| 336,501 ~ 337,000 | 56,360 | 54,160 | 51,960 | 49,760 | 47,560 | 45,360 | 43,160 | 40,960 | 38,760 | 36,560 | 34,360 | 32,160 |
| 337,001 ~ 337,500 | 56,510 | 54,310 | 52,110 | 49,910 | 47,710 | 45,510 | 43,310 | 41,110 | 38,910 | 36,710 | 34,510 | 32,310 |
| 337,501 ~ 338,000 | 56,660 | 54,460 | 52,260 | 50,060 | 47,860 | 45,660 | 43,460 | 41,260 | 39,060 | 36,860 | 34,660 | 32,460 |
| 338,001 ~ 338,500 | 56,810 | 54,610 | 52,410 | 50,210 | 48,010 | 45,810 | 43,610 | 41,410 | 39,210 | 37,010 | 34,810 | 32,610 |
| 338,501 ~ 339,000 | 56,960 | 54,760 | 52,560 | 50,360 | 48,160 | 45,960 | 43,760 | 41,560 | 39,360 | 37,160 | 34,960 | 32,760 |
| 339,001 ~ 339,500 | 57,110 | 54,910 | 52,710 | 50,510 | 48,310 | 46,110 | 43,910 | 41,710 | 39,510 | 37,310 | 35,110 | 32,910 |
| 339,501 ~ 340,000 | 57,260 | 55,060 | 52,860 | 50,660 | 48,460 | 46,260 | 44,060 | 41,860 | 39,660 | 37,460 | 35,260 | 33,060 |
| 340,001 ~ 340,500 | 57,410 | 55,210 | 53,010 | 50,810 | 48,610 | 46,410 | 44,210 | 42,010 | 39,810 | 37,610 | 35,410 | 33,210 |
| 340,501 ~ 341,000 | 57,560 | 55,360 | 53,160 | 50,960 | 48,760 | 46,560 | 44,360 | 42,160 | 39,960 | 37,760 | 35,560 | 33,360 |
| 341,001 ~ 341,500 | 57,710 | 55,510 | 53,310 | 51,110 | 48,910 | 46,710 | 44,510 | 42,310 | 40,110 | 37,910 | 35,710 | 33,510 |
| 341,501 ~ 342,000 | 57,860 | 55,660 | 53,460 | 51,260 | 49,060 | 46,860 | 44,660 | 42,460 | 40,260 | 38,060 | 35,860 | 33,660 |
| 342,001 ~ 342,500 | 58,010 | 55,810 | 53,610 | 51,410 | 49,210 | 47,010 | 44,810 | 42,610 | 40,410 | 38,210 | 36,010 | 33,810 |
| 342,501 ~ 343,000 | 58,160 | 55,960 | 53,760 | 51,560 | 49,360 | 47,160 | 44,960 | 42,760 | 40,560 | 38,360 | 36,160 | 33,960 |
| 343,001 ~ 343,500 | 58,310 | 56,110 | 53,910 | 51,710 | 49,510 | 47,310 | 45,110 | 42,910 | 40,710 | 38,510 | 36,310 | 34,110 |
| 343,501 ~ 344,000 | 58,460 | 56,260 | 54,060 | 51,860 | 49,660 | 47,460 | 45,260 | 43,060 | 40,860 | 38,660 | 36,460 | 34,260 |
| 344,001 ~ 344,500 | 58,610 | 56,410 | 54,210 | 52,010 | 49,810 | 47,610 | 45,410 | 43,210 | 41,010 | 38,810 | 36,610 | 34,410 |
| 344,501 ~ 345,000 | 58,760 | 56,560 | 54,360 | 52,160 | 49,960 | 47,760 | 45,560 | 43,360 | 41,160 | 38,960 | 36,760 | 34,560 |
| 345,001 ~ 345,500 | 58,910 | 56,710 | 54,510 | 52,310 | 50,110 | 47,910 | 45,710 | 43,510 | 41,310 | 39,110 | 36,910 | 34,710 |
| 345,501 ~ 346,000 | 59,060 | 56,860 | 54,660 | 52,460 | 50,260 | 48,060 | 45,860 | 43,660 | 41,460 | 39,260 | 37,060 | 34,860 |
| 346,001 ~ 346,500 | 59,210 | 57,010 | 54,810 | 52,610 | 50,410 | 48,210 | 46,010 | 43,810 | 41,610 | 39,410 | 37,210 | 35,010 |
| 346,501 ~ 347,000 | 59,360 | 57,160 | 54,960 | 52,760 | 50,560 | 48,360 | 46,160 | 43,960 | 41,760 | 39,560 | 37,360 | 35,160 |
| 347,001 ~ 347,500 | 59,510 | 57,310 | 55,110 | 52,910 | 50,710 | 48,510 | 46,310 | 44,110 | 41,910 | 39,710 | 37,510 | 35,310 |
| 347,501 ~ 348,000 | 59,660 | 57,460 | 55,260 | 53,060 | 50,860 | 48,660 | 46,460 | 44,260 | 42,060 | 39,860 | 37,660 | 35,460 |
| 348,001 ~ 348,500 | 59,810 | 57,610 | 55,410 | 53,210 | 51,010 | 48,810 | 46,610 | 44,410 | 42,210 | 40,010 | 37,810 | 35,610 |
| 348,501 ~ 349,000 | 59,960 | 57,760 | 55,560 | 53,360 | 51,160 | 48,960 | 46,760 | 44,560 | 42,360 | 40,160 | 37,960 | 35,760 |
| 349,001 ~ 349,500 | 60,110 | 57,910 | 55,710 | 53,510 | 51,310 | 49,110 | 46,910 | 44,710 | 42,510 | 40,310 | 38,110 | 35,910 |
| 349,501 ~ 350,000 | 60,260 | 58,060 | 55,860 | 53,660 | 51,460 | 49,260 | 47,060 | 44,860 | 42,660 | 40,460 | 38,260 | 36,060 |
| 350,001 ~ 350,500 | 60,410 | 58,210 | 56,010 | 53,810 | 51,610 | 49,410 | 47,210 | 45,010 | 42,810 | 40,610 | 38,410 | 36,210 |
| 350,501 ~ 351,000 | 60,560 | 58,360 | 56,160 | 53,960 | 51,760 | 49,560 | 47,360 | 45,160 | 42,960 | 40,760 | 38,560 | 36,360 |
| 351,001 ~ 351,500 | 60,710 | 58,510 | 56,310 | 54,110 | 51,910 | 49,710 | 47,510 | 45,310 | 43,110 | 40,910 | 38,710 | 36,510 |
| 351,501 ~ 352,000 | 60,860 | 58,660 | 56,460 | 54,260 | 52,060 | 49,860 | 47,660 | 45,460 | 43,260 | 41,060 | 38,860 | 36,660 |

109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)

| 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 |
| 352,001 ~ 352,500 | 61,010 | 58,810 | 56,610 | 54,410 | 52,210 | 50,010 | 47,810 | 45,610 | 43,410 | 41,210 | 39,010 | 36,810 |
| 352,501 ~ 353,000 | 61,160 | 58,960 | 56,760 | 54,560 | 52,360 | 50,160 | 47,960 | 45,760 | 43,560 | 41,360 | 39,160 | 36,960 |
| 353,001 ~ 353,500 | 61,310 | 59,110 | 56,910 | 54,710 | 52,510 | 50,310 | 48,110 | 45,910 | 43,710 | 41,510 | 39,310 | 37,110 |
| 353,501 ~ 354,000 | 61,460 | 59,260 | 57,060 | 54,860 | 52,660 | 50,460 | 48,260 | 46,060 | 43,860 | 41,660 | 39,460 | 37,260 |
| 354,001 ~ 354,500 | 61,610 | 59,410 | 57,210 | 55,010 | 52,810 | 50,610 | 48,410 | 46,210 | 44,010 | 41,810 | 39,610 | 37,410 |
| 354,501 ~ 355,000 | 61,760 | 59,560 | 57,360 | 55,160 | 52,960 | 50,760 | 48,560 | 46,360 | 44,160 | 41,960 | 39,760 | 37,560 |
| 355,001 ~ 355,500 | 61,910 | 59,710 | 57,510 | 55,310 | 53,110 | 50,910 | 48,710 | 46,510 | 44,310 | 42,110 | 39,910 | 37,710 |
| 355,501 ~ 356,000 | 62,060 | 59,860 | 57,660 | 55,460 | 53,260 | 51,060 | 48,860 | 46,660 | 44,460 | 42,260 | 40,060 | 37,860 |
| 356,001 ~ 356,500 | 62,210 | 60,010 | 57,810 | 55,610 | 53,410 | 51,210 | 49,010 | 46,810 | 44,610 | 42,410 | 40,210 | 38,010 |
| 356,501 ~ 357,000 | 62,360 | 60,160 | 57,960 | 55,760 | 53,560 | 51,360 | 49,160 | 46,960 | 44,760 | 42,560 | 40,360 | 38,160 |
| 357,001 ~ 357,500 | 62,510 | 60,310 | 58,110 | 55,910 | 53,710 | 51,510 | 49,310 | 47,110 | 44,910 | 42,710 | 40,510 | 38,310 |
| 357,501 ~ 358,000 | 62,660 | 60,460 | 58,260 | 56,060 | 53,860 | 51,660 | 49,460 | 47,260 | 45,060 | 42,860 | 40,660 | 38,460 |
| 358,001 ~ 358,500 | 62,810 | 60,610 | 58,410 | 56,210 | 54,010 | 51,810 | 49,610 | 47,410 | 45,210 | 43,010 | 40,810 | 38,610 |
| 358,501 ~ 359,000 | 62,960 | 60,760 | 58,560 | 56,360 | 54,160 | 51,960 | 49,760 | 47,560 | 45,360 | 43,160 | 40,960 | 38,760 |
| 359,001 ~ 359,500 | 63,110 | 60,910 | 58,710 | 56,510 | 54,310 | 52,110 | 49,910 | 47,710 | 45,510 | 43,310 | 41,110 | 38,910 |
| 359,501 ~ 360,000 | 63,260 | 61,060 | 58,860 | 56,660 | 54,460 | 52,260 | 50,060 | 47,860 | 45,660 | 43,460 | 41,260 | 39,060 |
| 360,001 ~ 360,500 | 63,410 | 61,210 | 59,010 | 56,810 | 54,610 | 52,410 | 50,210 | 48,010 | 45,810 | 43,610 | 41,410 | 39,210 |
| 360,501 ~ 361,000 | 63,560 | 61,360 | 59,160 | 56,960 | 54,760 | 52,560 | 50,360 | 48,160 | 45,960 | 43,760 | 41,560 | 39,360 |
| 361,001 ~ 361,500 | 63,710 | 61,510 | 59,310 | 57,110 | 54,910 | 52,710 | 50,510 | 48,310 | 46,110 | 43,910 | 41,710 | 39,510 |
| 361,501 ~ 362,000 | 63,860 | 61,660 | 59,460 | 57,260 | 55,060 | 52,860 | 50,660 | 48,460 | 46,260 | 44,060 | 41,860 | 39,660 |
| 362,001 ~ 362,500 | 64,010 | 61,810 | 59,610 | 57,410 | 55,210 | 53,010 | 50,810 | 48,610 | 46,410 | 44,210 | 42,010 | 39,810 |
| 362,501 ~ 363,000 | 64,160 | 61,960 | 59,760 | 57,560 | 55,360 | 53,160 | 50,960 | 48,760 | 46,560 | 44,360 | 42,160 | 39,960 |
| 363,001 ~ 363,500 | 64,310 | 62,110 | 59,910 | 57,710 | 55,510 | 53,310 | 51,110 | 48,910 | 46,710 | 44,510 | 42,310 | 40,110 |
| 363,501 ~ 364,000 | 64,460 | 62,260 | 60,060 | 57,860 | 55,660 | 53,460 | 51,260 | 49,060 | 46,860 | 44,660 | 42,460 | 40,260 |
| 364,001 ~ 364,500 | 64,610 | 62,410 | 60,210 | 58,010 | 55,810 | 53,610 | 51,410 | 49,210 | 47,010 | 44,810 | 42,610 | 40,410 |
| 364,501 ~ 365,000 | 64,760 | 62,560 | 60,360 | 58,160 | 55,960 | 53,760 | 51,560 | 49,360 | 47,160 | 44,960 | 42,760 | 40,560 |
| 365,001 ~ 365,500 | 64,910 | 62,710 | 60,510 | 58,310 | 56,110 | 53,910 | 51,710 | 49,510 | 47,310 | 45,110 | 42,910 | 40,710 |
| 365,501 ~ 366,000 | 65,060 | 62,860 | 60,660 | 58,460 | 56,260 | 54,060 | 51,860 | 49,660 | 47,460 | 45,260 | 43,060 | 40,860 |
| 366,001 ~ 366,500 | 65,210 | 63,010 | 60,810 | 58,610 | 56,410 | 54,210 | 52,010 | 49,810 | 47,610 | 45,410 | 43,210 | 41,010 |
| 366,501 ~ 367,000 | 65,360 | 63,160 | 60,960 | 58,760 | 56,560 | 54,360 | 52,160 | 49,960 | 47,760 | 45,560 | 43,360 | 41,160 |
| 367,001 ~ 367,500 | 65,510 | 63,310 | 61,110 | 58,910 | 56,710 | 54,510 | 52,310 | 50,110 | 47,910 | 45,710 | 43,510 | 41,310 |
| 367,501 ~ 368,000 | 65,660 | 63,460 | 61,260 | 59,060 | 56,860 | 54,660 | 52,460 | 50,260 | 48,060 | 45,860 | 43,660 | 41,460 |

109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 | | | | | | | | | | | |
|-------------------|----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 368,001 ~ 368,500 | 65,810 | 63,610 | 61,410 | 59,210 | 57,010 | 54,810 | 52,610 | 50,410 | 48,210 | 46,010 | 43,810 | 41,610 |
| 368,501 ~ 369,000 | 65,960 | 63,760 | 61,560 | 59,360 | 57,160 | 54,960 | 52,760 | 50,560 | 48,360 | 46,160 | 43,960 | 41,760 |
| 369,001 ~ 369,500 | 66,110 | 63,910 | 61,710 | 59,510 | 57,310 | 55,110 | 52,910 | 50,710 | 48,510 | 46,310 | 44,110 | 41,910 |
| 369,501 ~ 370,000 | 66,260 | 64,060 | 61,860 | 59,660 | 57,460 | 55,260 | 53,060 | 50,860 | 48,660 | 46,460 | 44,260 | 42,060 |
| 370,001 ~ 370,500 | 66,410 | 64,210 | 62,010 | 59,810 | 57,610 | 55,410 | 53,210 | 51,010 | 48,810 | 46,610 | 44,410 | 42,210 |
| 370,501 ~ 371,000 | 66,560 | 64,360 | 62,160 | 59,960 | 57,760 | 55,560 | 53,360 | 51,160 | 48,960 | 46,760 | 44,560 | 42,360 |
| 371,001 ~ 371,500 | 66,710 | 64,510 | 62,310 | 60,110 | 57,910 | 55,710 | 53,510 | 51,310 | 49,110 | 46,910 | 44,710 | 42,510 |
| 371,501 ~ 372,000 | 66,860 | 64,660 | 62,460 | 60,260 | 58,060 | 55,860 | 53,660 | 51,460 | 49,260 | 47,060 | 44,860 | 42,660 |
| 372,001 ~ 372,500 | 67,010 | 64,810 | 62,610 | 60,410 | 58,210 | 56,010 | 53,810 | 51,610 | 49,410 | 47,210 | 45,010 | 42,810 |
| 372,501 ~ 373,000 | 67,160 | 64,960 | 62,760 | 60,560 | 58,360 | 56,160 | 53,960 | 51,760 | 49,560 | 47,360 | 45,160 | 42,960 |
| 373,001 ~ 373,500 | 67,310 | 65,110 | 62,910 | 60,710 | 58,510 | 56,310 | 54,110 | 51,910 | 49,710 | 47,510 | 45,310 | 43,110 |
| 373,501 ~ 374,000 | 67,460 | 65,260 | 63,060 | 60,860 | 58,660 | 56,460 | 54,260 | 52,060 | 49,860 | 47,660 | 45,460 | 43,260 |
| 374,001 ~ 374,500 | 67,610 | 65,410 | 63,210 | 61,010 | 58,810 | 56,610 | 54,410 | 52,210 | 50,010 | 47,810 | 45,610 | 43,410 |
| 374,501 ~ 375,000 | 67,760 | 65,560 | 63,360 | 61,160 | 58,960 | 56,760 | 54,560 | 52,360 | 50,160 | 47,960 | 45,760 | 43,560 |
| 375,001 ~ 375,500 | 67,910 | 65,710 | 63,510 | 61,310 | 59,110 | 56,910 | 54,710 | 52,510 | 50,310 | 48,110 | 45,910 | 43,710 |
| 375,501 ~ 376,000 | 68,060 | 65,860 | 63,660 | 61,460 | 59,260 | 57,060 | 54,860 | 52,660 | 50,460 | 48,260 | 46,060 | 43,860 |
| 376,001 ~ 376,500 | 68,210 | 66,010 | 63,810 | 61,610 | 59,410 | 57,210 | 55,010 | 52,810 | 50,610 | 48,410 | 46,210 | 44,010 |
| 376,501 ~ 377,000 | 68,360 | 66,160 | 63,960 | 61,760 | 59,560 | 57,360 | 55,160 | 52,960 | 50,760 | 48,560 | 46,360 | 44,160 |
| 377,001 ~ 377,500 | 68,510 | 66,310 | 64,110 | 61,910 | 59,710 | 57,510 | 55,310 | 53,110 | 50,910 | 48,710 | 46,510 | 44,310 |
| 377,501 ~ 378,000 | 68,660 | 66,460 | 64,260 | 62,060 | 59,860 | 57,660 | 55,460 | 53,260 | 51,060 | 48,860 | 46,660 | 44,460 |
| 378,001 ~ 378,500 | 68,810 | 66,610 | 64,410 | 62,210 | 60,010 | 57,810 | 55,610 | 53,410 | 51,210 | 49,010 | 46,810 | 44,610 |
| 378,501 ~ 379,000 | 68,960 | 66,760 | 64,560 | 62,360 | 60,160 | 57,960 | 55,760 | 53,560 | 51,360 | 49,160 | 46,960 | 44,760 |
| 379,001 ~ 379,500 | 69,110 | 66,910 | 64,710 | 62,510 | 60,310 | 58,110 | 55,910 | 53,710 | 51,510 | 49,310 | 47,110 | 44,910 |
| 379,501 ~ 380,000 | 69,260 | 67,060 | 64,860 | 62,660 | 60,460 | 58,260 | 56,060 | 53,860 | 51,660 | 49,460 | 47,260 | 45,060 |
| 380,001 ~ 380,500 | 69,410 | 67,210 | 65,010 | 62,810 | 60,610 | 58,410 | 56,210 | 54,010 | 51,810 | 49,610 | 47,410 | 45,210 |
| 380,501 ~ 381,000 | 69,560 | 67,360 | 65,160 | 62,960 | 60,760 | 58,560 | 56,360 | 54,160 | 51,960 | 49,760 | 47,560 | 45,360 |
| 381,001 ~ 381,500 | 69,710 | 67,510 | 65,310 | 63,110 | 60,910 | 58,710 | 56,510 | 54,310 | 52,110 | 49,910 | 47,710 | 45,510 |
| 381,501 ~ 382,000 | 69,860 | 67,660 | 65,460 | 63,260 | 61,060 | 58,860 | 56,660 | 54,460 | 52,260 | 50,060 | 47,860 | 45,660 |
| 382,001 ~ 382,500 | 70,010 | 67,810 | 65,610 | 63,410 | 61,210 | 59,010 | 56,810 | 54,610 | 52,410 | 50,210 | 48,010 | 45,810 |
| 382,501 ~ 383,000 | 70,160 | 67,960 | 65,760 | 63,560 | 61,360 | 59,160 | 56,960 | 54,760 | 52,560 | 50,360 | 48,160 | 45,960 |
| 383,001 ~ 383,500 | 70,310 | 68,110 | 65,910 | 63,710 | 61,510 | 59,310 | 57,110 | 54,910 | 52,710 | 50,510 | 48,310 | 46,110 |
| 383,501 ~ 384,000 | 70,460 | 68,260 | 66,060 | 63,860 | 61,660 | 59,460 | 57,260 | 55,060 | 52,860 | 50,660 | 48,460 | 46,260 |

109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)

| 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 |
| 384,001 ~ 384,500 | 70,610 | 68,410 | 66,210 | 64,010 | 61,810 | 59,610 | 57,410 | 55,210 | 53,010 | 50,810 | 48,610 | 46,410 |
| 384,501 ~ 385,000 | 70,760 | 68,560 | 66,360 | 64,160 | 61,960 | 59,760 | 57,560 | 55,360 | 53,160 | 50,960 | 48,760 | 46,560 |
| 385,001 ~ 385,500 | 70,910 | 68,710 | 66,510 | 64,310 | 62,110 | 59,910 | 57,710 | 55,510 | 53,310 | 51,110 | 48,910 | 46,710 |
| 385,501 ~ 386,000 | 71,060 | 68,860 | 66,660 | 64,460 | 62,260 | 60,060 | 57,860 | 55,660 | 53,460 | 51,260 | 49,060 | 46,860 |
| 386,001 ~ 386,500 | 71,210 | 69,010 | 66,810 | 64,610 | 62,410 | 60,210 | 58,010 | 55,810 | 53,610 | 51,410 | 49,210 | 47,010 |
| 386,501 ~ 387,000 | 71,360 | 69,160 | 66,960 | 64,760 | 62,560 | 60,360 | 58,160 | 55,960 | 53,760 | 51,560 | 49,360 | 47,160 |
| 387,001 ~ 387,500 | 71,510 | 69,310 | 67,110 | 64,910 | 62,710 | 60,510 | 58,310 | 56,110 | 53,910 | 51,710 | 49,510 | 47,310 |
| 387,501 ~ 388,000 | 71,660 | 69,460 | 67,260 | 65,060 | 62,860 | 60,660 | 58,460 | 56,260 | 54,060 | 51,860 | 49,660 | 47,460 |
| 388,001 ~ 388,500 | 71,810 | 69,610 | 67,410 | 65,210 | 63,010 | 60,810 | 58,610 | 56,410 | 54,210 | 52,010 | 49,810 | 47,610 |
| 388,501 ~ 389,000 | 71,960 | 69,760 | 67,560 | 65,360 | 63,160 | 60,960 | 58,760 | 56,560 | 54,360 | 52,160 | 49,960 | 47,760 |
| 389,001 ~ 389,500 | 72,110 | 69,910 | 67,710 | 65,510 | 63,310 | 61,110 | 58,910 | 56,710 | 54,510 | 52,310 | 50,110 | 47,910 |
| 389,501 ~ 390,000 | 72,260 | 70,060 | 67,860 | 65,660 | 63,460 | 61,260 | 59,060 | 56,860 | 54,660 | 52,460 | 50,260 | 48,060 |
| 390,001 ~ 390,500 | 72,410 | 70,210 | 68,010 | 65,810 | 63,610 | 61,410 | 59,210 | 57,010 | 54,810 | 52,610 | 50,410 | 48,210 |
| 390,501 ~ 391,000 | 72,560 | 70,360 | 68,160 | 65,960 | 63,760 | 61,560 | 59,360 | 57,160 | 54,960 | 52,760 | 50,560 | 48,360 |
| 391,001 ~ 391,500 | 72,710 | 70,510 | 68,310 | 66,110 | 63,910 | 61,710 | 59,510 | 57,310 | 55,110 | 52,910 | 50,710 | 48,510 |
| 391,501 ~ 392,000 | 72,860 | 70,660 | 68,460 | 66,260 | 64,060 | 61,860 | 59,660 | 57,460 | 55,260 | 53,060 | 50,860 | 48,660 |
| 392,001 ~ 392,500 | 73,010 | 70,810 | 68,610 | 66,410 | 64,210 | 62,010 | 59,810 | 57,610 | 55,410 | 53,210 | 51,010 | 48,810 |
| 392,501 ~ 393,000 | 73,160 | 70,960 | 68,760 | 66,560 | 64,360 | 62,160 | 59,960 | 57,760 | 55,560 | 53,360 | 51,160 | 48,960 |
| 393,001 ~ 393,500 | 73,310 | 71,110 | 68,910 | 66,710 | 64,510 | 62,310 | 60,110 | 57,910 | 55,710 | 53,510 | 51,310 | 49,110 |
| 393,501 ~ 394,000 | 73,460 | 71,260 | 69,060 | 66,860 | 64,660 | 62,460 | 60,260 | 58,060 | 55,860 | 53,660 | 51,460 | 49,260 |
| 394,001 ~ 394,500 | 73,610 | 71,410 | 69,210 | 67,010 | 64,810 | 62,610 | 60,410 | 58,210 | 56,010 | 53,810 | 51,610 | 49,410 |
| 394,501 ~ 395,000 | 73,760 | 71,560 | 69,360 | 67,160 | 64,960 | 62,760 | 60,560 | 58,360 | 56,160 | 53,960 | 51,760 | 49,560 |
| 395,001 ~ 395,500 | 73,910 | 71,710 | 69,510 | 67,310 | 65,110 | 62,910 | 60,710 | 58,510 | 56,310 | 54,110 | 51,910 | 49,710 |
| 395,501 ~ 396,000 | 74,060 | 71,860 | 69,660 | 67,460 | 65,260 | 63,060 | 60,860 | 58,660 | 56,460 | 54,260 | 52,060 | 49,860 |
| 396,001 ~ 396,500 | 74,210 | 72,010 | 69,810 | 67,610 | 65,410 | 63,210 | 61,010 | 58,810 | 56,610 | 54,410 | 52,210 | 50,010 |
| 396,501 ~ 397,000 | 74,360 | 72,160 | 69,960 | 67,760 | 65,560 | 63,360 | 61,160 | 58,960 | 56,760 | 54,560 | 52,360 | 50,160 |
| 397,001 ~ 397,500 | 74,510 | 72,310 | 70,110 | 67,910 | 65,710 | 63,510 | 61,310 | 59,110 | 56,910 | 54,710 | 52,510 | 50,310 |
| 397,501 ~ 398,000 | 74,660 | 72,460 | 70,260 | 68,060 | 65,860 | 63,660 | 61,460 | 59,260 | 57,060 | 54,860 | 52,660 | 50,460 |
| 398,001 ~ 398,500 | 74,810 | 72,610 | 70,410 | 68,210 | 66,010 | 63,810 | 61,610 | 59,410 | 57,210 | 55,010 | 52,810 | 50,610 |
| 398,501 ~ 399,000 | 74,960 | 72,760 | 70,560 | 68,360 | 66,160 | 63,960 | 61,760 | 59,560 | 57,360 | 55,160 | 52,960 | 50,760 |
| 399,001 ~ 399,500 | 75,110 | 72,910 | 70,710 | 68,510 | 66,310 | 64,110 | 61,910 | 59,710 | 57,510 | 55,310 | 53,110 | 50,910 |
| 399,501 ~ 400,000 | 75,260 | 73,060 | 70,860 | 68,660 | 66,460 | 64,260 | 62,060 | 59,860 | 57,660 | 55,460 | 53,260 | 51,060 |

109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)

| 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 |
| 400,001 ~ 400,500 | 75,410 | 73,210 | 71,010 | 68,810 | 66,610 | 64,410 | 62,210 | 60,010 | 57,810 | 55,610 | 53,410 | 51,210 |
| 400,501 ~ 401,000 | 75,560 | 73,360 | 71,160 | 68,960 | 66,760 | 64,560 | 62,360 | 60,160 | 57,960 | 55,760 | 53,560 | 51,360 |
| 401,001 ~ 401,500 | 75,710 | 73,510 | 71,310 | 69,110 | 66,910 | 64,710 | 62,510 | 60,310 | 58,110 | 55,910 | 53,710 | 51,510 |
| 401,501 ~ 402,000 | 75,860 | 73,660 | 71,460 | 69,260 | 67,060 | 64,860 | 62,660 | 60,460 | 58,260 | 56,060 | 53,860 | 51,660 |
| 402,001 ~ 402,500 | 76,010 | 73,810 | 71,610 | 69,410 | 67,210 | 65,010 | 62,810 | 60,610 | 58,410 | 56,210 | 54,010 | 51,810 |
| 402,501 ~ 403,000 | 76,160 | 73,960 | 71,760 | 69,560 | 67,360 | 65,160 | 62,960 | 60,760 | 58,560 | 56,360 | 54,160 | 51,960 |
| 403,001 ~ 403,500 | 76,310 | 74,110 | 71,910 | 69,710 | 67,510 | 65,310 | 63,110 | 60,910 | 58,710 | 56,510 | 54,310 | 52,110 |
| 403,501 ~ 404,000 | 76,460 | 74,260 | 72,060 | 69,860 | 67,660 | 65,460 | 63,260 | 61,060 | 58,860 | 56,660 | 54,460 | 52,260 |
| 404,001 ~ 404,500 | 76,610 | 74,410 | 72,210 | 70,010 | 67,810 | 65,610 | 63,410 | 61,210 | 59,010 | 56,810 | 54,610 | 52,410 |
| 404,501 ~ 405,000 | 76,760 | 74,560 | 72,360 | 70,160 | 67,960 | 65,760 | 63,560 | 61,360 | 59,160 | 56,960 | 54,760 | 52,560 |
| 405,001 ~ 405,500 | 76,910 | 74,710 | 72,510 | 70,310 | 68,110 | 65,910 | 63,710 | 61,510 | 59,310 | 57,110 | 54,910 | 52,710 |
| 405,501 ~ 406,000 | 77,060 | 74,860 | 72,660 | 70,460 | 68,260 | 66,060 | 63,860 | 61,660 | 59,460 | 57,260 | 55,060 | 52,860 |
| 406,001 ~ 406,500 | 77,210 | 75,010 | 72,810 | 70,610 | 68,410 | 66,210 | 64,010 | 61,810 | 59,610 | 57,410 | 55,210 | 53,010 |
| 406,501 ~ 407,000 | 77,360 | 75,160 | 72,960 | 70,760 | 68,560 | 66,360 | 64,160 | 61,960 | 59,760 | 57,560 | 55,360 | 53,160 |
| 407,001 ~ 407,500 | 77,510 | 75,310 | 73,110 | 70,910 | 68,710 | 66,510 | 64,310 | 62,110 | 59,910 | 57,710 | 55,510 | 53,310 |
| 407,501 ~ 408,000 | 77,660 | 75,460 | 73,260 | 71,060 | 68,860 | 66,660 | 64,460 | 62,260 | 60,060 | 57,860 | 55,660 | 53,460 |
| 408,001 ~ 408,500 | 77,810 | 75,610 | 73,410 | 71,210 | 69,010 | 66,810 | 64,610 | 62,410 | 60,210 | 58,010 | 55,810 | 53,610 |
| 408,501 ~ 409,000 | 77,960 | 75,760 | 73,560 | 71,360 | 69,160 | 66,960 | 64,760 | 62,560 | 60,360 | 58,160 | 55,960 | 53,760 |
| 409,001 ~ 409,500 | 78,110 | 75,910 | 73,710 | 71,510 | 69,310 | 67,110 | 64,910 | 62,710 | 60,510 | 58,310 | 56,110 | 53,910 |
| 409,501 ~ 410,000 | 78,260 | 76,060 | 73,860 | 71,660 | 69,460 | 67,260 | 65,060 | 62,860 | 60,660 | 58,460 | 56,260 | 54,060 |
| 410,001 ~ 410,500 | 78,410 | 76,210 | 74,010 | 71,810 | 69,610 | 67,410 | 65,210 | 63,010 | 60,810 | 58,610 | 56,410 | 54,210 |
| 410,501 ~ 411,000 | 78,560 | 76,360 | 74,160 | 71,960 | 69,760 | 67,560 | 65,360 | 63,160 | 60,960 | 58,760 | 56,560 | 54,360 |
| 411,001 ~ 411,500 | 78,710 | 76,510 | 74,310 | 72,110 | 69,910 | 67,710 | 65,510 | 63,310 | 61,110 | 58,910 | 56,710 | 54,510 |
| 411,501 ~ 412,000 | 78,860 | 76,660 | 74,460 | 72,260 | 70,060 | 67,860 | 65,660 | 63,460 | 61,260 | 59,060 | 56,860 | 54,660 |
| 412,001 ~ 412,500 | 79,010 | 76,810 | 74,610 | 72,410 | 70,210 | 68,010 | 65,810 | 63,610 | 61,410 | 59,210 | 57,010 | 54,810 |
| 412,501 ~ 413,000 | 79,160 | 76,960 | 74,760 | 72,560 | 70,360 | 68,160 | 65,960 | 63,760 | 61,560 | 59,360 | 57,160 | 54,960 |
| 413,001 ~ 413,500 | 79,310 | 77,110 | 74,910 | 72,710 | 70,510 | 68,310 | 66,110 | 63,910 | 61,710 | 59,510 | 57,310 | 55,110 |
| 413,501 ~ 414,000 | 79,460 | 77,260 | 75,060 | 72,860 | 70,660 | 68,460 | 66,260 | 64,060 | 61,860 | 59,660 | 57,460 | 55,260 |
| 414,001 ~ 414,500 | 79,610 | 77,410 | 75,210 | 73,010 | 70,810 | 68,610 | 66,410 | 64,210 | 62,010 | 59,810 | 57,610 | 55,410 |
| 414,501 ~ 415,000 | 79,760 | 77,560 | 75,360 | 73,160 | 70,960 | 68,760 | 66,560 | 64,360 | 62,160 | 59,960 | 57,760 | 55,560 |
| 415,001 ~ 415,500 | 79,910 | 77,710 | 75,510 | 73,310 | 71,110 | 68,910 | 66,710 | 64,510 | 62,310 | 60,110 | 57,910 | 55,710 |
| 415,501 ~ 416,000 | 80,060 | 77,860 | 75,660 | 73,460 | 71,260 | 69,060 | 66,860 | 64,660 | 62,460 | 60,260 | 58,060 | 55,860 |

109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 |
| 416,001 ~ 416,500 | 80,210 | 78,010 | 75,810 | 73,610 | 71,410 | 69,210 | 67,010 | 64,810 | 62,610 | 60,410 | 58,210 | 56,010 |
| 416,501 ~ 417,000 | 80,360 | 78,160 | 75,960 | 73,760 | 71,560 | 69,360 | 67,160 | 64,960 | 62,760 | 60,560 | 58,360 | 56,160 |
| 417,001 ~ 417,500 | 80,510 | 78,310 | 76,110 | 73,910 | 71,710 | 69,510 | 67,310 | 65,110 | 62,910 | 60,710 | 58,510 | 56,310 |
| 417,501 ~ 418,000 | 80,660 | 78,460 | 76,260 | 74,060 | 71,860 | 69,660 | 67,460 | 65,260 | 63,060 | 60,860 | 58,660 | 56,460 |
| 418,001 ~ 418,500 | 80,810 | 78,610 | 76,410 | 74,210 | 72,010 | 69,810 | 67,610 | 65,410 | 63,210 | 61,010 | 58,810 | 56,610 |
| 418,501 ~ 419,000 | 80,960 | 78,760 | 76,560 | 74,360 | 72,160 | 69,960 | 67,760 | 65,560 | 63,360 | 61,160 | 58,960 | 56,760 |
| 419,001 ~ 419,500 | 81,110 | 78,910 | 76,710 | 74,510 | 72,310 | 70,110 | 67,910 | 65,710 | 63,510 | 61,310 | 59,110 | 56,910 |
| 419,501 ~ 420,000 | 81,260 | 79,060 | 76,860 | 74,660 | 72,460 | 70,260 | 68,060 | 65,860 | 63,660 | 61,460 | 59,260 | 57,060 |
| 420,001 ~ 420,500 | 81,410 | 79,210 | 77,010 | 74,810 | 72,610 | 70,410 | 68,210 | 66,010 | 63,810 | 61,610 | 59,410 | 57,210 |
| 420,501 ~ 421,000 | 81,560 | 79,360 | 77,160 | 74,960 | 72,760 | 70,560 | 68,360 | 66,160 | 63,960 | 61,760 | 59,560 | 57,360 |
| 421,001 ~ 421,500 | 81,710 | 79,510 | 77,310 | 75,110 | 72,910 | 70,710 | 68,510 | 66,310 | 64,110 | 61,910 | 59,710 | 57,510 |
| 421,501 ~ 422,000 | 81,860 | 79,660 | 77,460 | 75,260 | 73,060 | 70,860 | 68,660 | 66,460 | 64,260 | 62,060 | 59,860 | 57,660 |
| 422,001 ~ 422,500 | 82,060 | 79,810 | 77,610 | 75,410 | 73,210 | 71,010 | 68,810 | 66,610 | 64,410 | 62,210 | 60,010 | 57,810 |
| 422,501 ~ 423,000 | 82,260 | 79,960 | 77,760 | 75,560 | 73,360 | 71,160 | 68,960 | 66,760 | 64,560 | 62,360 | 60,160 | 57,960 |
| 423,001 ~ 423,500 | 82,460 | 80,110 | 77,910 | 75,710 | 73,510 | 71,310 | 69,110 | 66,910 | 64,710 | 62,510 | 60,310 | 58,110 |
| 423,501 ~ 424,000 | 82,660 | 80,260 | 78,060 | 75,860 | 73,660 | 71,460 | 69,260 | 67,060 | 64,860 | 62,660 | 60,460 | 58,260 |
| 424,001 ~ 424,500 | 82,860 | 80,410 | 78,210 | 76,010 | 73,810 | 71,610 | 69,410 | 67,210 | 65,010 | 62,810 | 60,610 | 58,410 |
| 424,501 ~ 425,000 | 83,060 | 80,560 | 78,360 | 76,160 | 73,960 | 71,760 | 69,560 | 67,360 | 65,160 | 62,960 | 60,760 | 58,560 |
| 425,001 ~ 425,500 | 83,260 | 80,710 | 78,510 | 76,310 | 74,110 | 71,910 | 69,710 | 67,510 | 65,310 | 63,110 | 60,910 | 58,710 |
| 425,501 ~ 426,000 | 83,460 | 80,860 | 78,660 | 76,460 | 74,260 | 72,060 | 69,860 | 67,660 | 65,460 | 63,260 | 61,060 | 58,860 |
| 426,001 ~ 426,500 | 83,660 | 81,010 | 78,810 | 76,610 | 74,410 | 72,210 | 70,010 | 67,810 | 65,610 | 63,410 | 61,210 | 59,010 |
| 426,501 ~ 427,000 | 83,860 | 81,160 | 78,960 | 76,760 | 74,560 | 72,360 | 70,160 | 67,960 | 65,760 | 63,560 | 61,360 | 59,160 |
| 427,001 ~ 427,500 | 84,060 | 81,310 | 79,110 | 76,910 | 74,710 | 72,510 | 70,310 | 68,110 | 65,910 | 63,710 | 61,510 | 59,310 |
| 427,501 ~ 428,000 | 84,260 | 81,460 | 79,260 | 77,060 | 74,860 | 72,660 | 70,460 | 68,260 | 66,060 | 63,860 | 61,660 | 59,460 |
| 428,001 ~ 428,500 | 84,460 | 81,610 | 79,410 | 77,210 | 75,010 | 72,810 | 70,610 | 68,410 | 66,210 | 64,010 | 61,810 | 59,610 |
| 428,501 ~ 429,000 | 84,660 | 81,760 | 79,560 | 77,360 | 75,160 | 72,960 | 70,760 | 68,560 | 66,360 | 64,160 | 61,960 | 59,760 |
| 429,001 ~ 429,500 | 84,860 | 81,930 | 79,710 | 77,510 | 75,310 | 73,110 | 70,910 | 68,710 | 66,510 | 64,310 | 62,110 | 59,910 |
| 429,501 ~ 430,000 | 85,060 | 82,130 | 79,860 | 77,660 | 75,460 | 73,260 | 71,060 | 68,860 | 66,660 | 64,460 | 62,260 | 60,060 |
| 430,001 ~ 430,500 | 85,260 | 82,330 | 80,010 | 77,810 | 75,610 | 73,410 | 71,210 | 69,010 | 66,810 | 64,610 | 62,410 | 60,210 |
| 430,501 ~ 431,000 | 85,460 | 82,530 | 80,160 | 77,960 | 75,760 | 73,560 | 71,360 | 69,160 | 66,960 | 64,760 | 62,560 | 60,360 |
| 431,001 ~ 431,500 | 85,660 | 82,730 | 80,310 | 78,110 | 75,910 | 73,710 | 71,510 | 69,310 | 67,110 | 64,910 | 62,710 | 60,510 |
| 431,501 ~ 432,000 | 85,860 | 82,930 | 80,460 | 78,260 | 76,060 | 73,860 | 71,660 | 69,460 | 67,260 | 65,060 | 62,860 | 60,660 |

109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)

| 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 |
| 432,001 ~ 432,500 | 86,060 | 83,130 | 80,610 | 78,410 | 76,210 | 74,010 | 71,810 | 69,610 | 67,410 | 65,210 | 63,010 | 60,810 |
| 432,501 ~ 433,000 | 86,260 | 83,330 | 80,760 | 78,560 | 76,360 | 74,160 | 71,960 | 69,760 | 67,560 | 65,360 | 63,160 | 60,960 |
| 433,001 ~ 433,500 | 86,460 | 83,530 | 80,910 | 78,710 | 76,510 | 74,310 | 72,110 | 69,910 | 67,710 | 65,510 | 63,310 | 61,110 |
| 433,501 ~ 434,000 | 86,660 | 83,730 | 81,060 | 78,860 | 76,660 | 74,460 | 72,260 | 70,060 | 67,860 | 65,660 | 63,460 | 61,260 |
| 434,001 ~ 434,500 | 86,860 | 83,930 | 81,210 | 79,010 | 76,810 | 74,610 | 72,410 | 70,210 | 68,010 | 65,810 | 63,610 | 61,410 |
| 434,501 ~ 435,000 | 87,060 | 84,130 | 81,360 | 79,160 | 76,960 | 74,760 | 72,560 | 70,360 | 68,160 | 65,960 | 63,760 | 61,560 |
| 435,001 ~ 435,500 | 87,260 | 84,330 | 81,510 | 79,310 | 77,110 | 74,910 | 72,710 | 70,510 | 68,310 | 66,110 | 63,910 | 61,710 |
| 435,501 ~ 436,000 | 87,460 | 84,530 | 81,660 | 79,460 | 77,260 | 75,060 | 72,860 | 70,660 | 68,460 | 66,260 | 64,060 | 61,860 |
| 436,001 ~ 436,500 | 87,660 | 84,730 | 81,810 | 79,610 | 77,410 | 75,210 | 73,010 | 70,810 | 68,610 | 66,410 | 64,210 | 62,010 |
| 436,501 ~ 437,000 | 87,860 | 84,930 | 82,000 | 79,760 | 77,560 | 75,360 | 73,160 | 70,960 | 68,760 | 66,560 | 64,360 | 62,160 |
| 437,001 ~ 437,500 | 88,060 | 85,130 | 82,200 | 79,910 | 77,710 | 75,510 | 73,310 | 71,110 | 68,910 | 66,710 | 64,510 | 62,310 |
| 437,501 ~ 438,000 | 88,260 | 85,330 | 82,400 | 80,060 | 77,860 | 75,660 | 73,460 | 71,260 | 69,060 | 66,860 | 64,660 | 62,460 |
| 438,001 ~ 438,500 | 88,460 | 85,530 | 82,600 | 80,210 | 78,010 | 75,810 | 73,610 | 71,410 | 69,210 | 67,010 | 64,810 | 62,610 |
| 438,501 ~ 439,000 | 88,660 | 85,730 | 82,800 | 80,360 | 78,160 | 75,960 | 73,760 | 71,560 | 69,360 | 67,160 | 64,960 | 62,760 |
| 439,001 ~ 439,500 | 88,860 | 85,930 | 83,000 | 80,510 | 78,310 | 76,110 | 73,910 | 71,710 | 69,510 | 67,310 | 65,110 | 62,910 |
| 439,501 ~ 440,000 | 89,060 | 86,130 | 83,200 | 80,660 | 78,460 | 76,260 | 74,060 | 71,860 | 69,660 | 67,460 | 65,260 | 63,060 |
| 440,001 ~ 440,500 | 89,260 | 86,330 | 83,400 | 80,810 | 78,610 | 76,410 | 74,210 | 72,010 | 69,810 | 67,610 | 65,410 | 63,210 |
| 440,501 ~ 441,000 | 89,460 | 86,530 | 83,600 | 80,960 | 78,760 | 76,560 | 74,360 | 72,160 | 69,960 | 67,760 | 65,560 | 63,360 |
| 441,001 ~ 441,500 | 89,660 | 86,730 | 83,800 | 81,110 | 78,910 | 76,710 | 74,510 | 72,310 | 70,110 | 67,910 | 65,710 | 63,510 |
| 441,501 ~ 442,000 | 89,860 | 86,930 | 84,000 | 81,260 | 79,060 | 76,860 | 74,660 | 72,460 | 70,260 | 68,060 | 65,860 | 63,660 |
| 442,001 ~ 442,500 | 90,060 | 87,130 | 84,200 | 81,410 | 79,210 | 77,010 | 74,810 | 72,610 | 70,410 | 68,210 | 66,010 | 63,810 |
| 442,501 ~ 443,000 | 90,260 | 87,330 | 84,400 | 81,560 | 79,360 | 77,160 | 74,960 | 72,760 | 70,560 | 68,360 | 66,160 | 63,960 |
| 443,001 ~ 443,500 | 90,460 | 87,530 | 84,600 | 81,710 | 79,510 | 77,310 | 75,110 | 72,910 | 70,710 | 68,510 | 66,310 | 64,110 |
| 443,501 ~ 444,000 | 90,660 | 87,730 | 84,800 | 81,860 | 79,660 | 77,460 | 75,260 | 73,060 | 70,860 | 68,660 | 66,460 | 64,260 |
| 444,001 ~ 444,500 | 90,860 | 87,930 | 85,000 | 82,060 | 79,810 | 77,610 | 75,410 | 73,210 | 71,010 | 68,810 | 66,610 | 64,410 |
| 444,501 ~ 445,000 | 91,060 | 88,130 | 85,200 | 82,260 | 79,960 | 77,760 | 75,560 | 73,360 | 71,160 | 68,960 | 66,760 | 64,560 |
| 445,001 ~ 445,500 | 91,260 | 88,330 | 85,400 | 82,460 | 80,110 | 77,910 | 75,710 | 73,510 | 71,310 | 69,110 | 66,910 | 64,710 |
| 445,501 ~ 446,000 | 91,460 | 88,530 | 85,600 | 82,660 | 80,260 | 78,060 | 75,860 | 73,660 | 71,460 | 69,260 | 67,060 | 64,860 |
| 446,001 ~ 446,500 | 91,660 | 88,730 | 85,800 | 82,860 | 80,410 | 78,210 | 76,010 | 73,810 | 71,610 | 69,410 | 67,210 | 65,010 |
| 446,501 ~ 447,000 | 91,860 | 88,930 | 86,000 | 83,060 | 80,560 | 78,360 | 76,160 | 73,960 | 71,760 | 69,560 | 67,360 | 65,160 |
| 447,001 ~ 447,500 | 92,060 | 89,130 | 86,200 | 83,260 | 80,710 | 78,510 | 76,310 | 74,110 | 71,910 | 69,710 | 67,510 | 65,310 |
| 447,501 ~ 448,000 | 92,260 | 89,330 | 86,400 | 83,460 | 80,860 | 78,660 | 76,460 | 74,260 | 72,060 | 69,860 | 67,660 | 65,460 |

109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)

| 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 |
| 448,001 ~ 448,500 | 92,460 | 89,530 | 86,600 | 83,660 | 81,010 | 78,810 | 76,610 | 74,410 | 72,210 | 70,010 | 67,810 | 65,610 |
| 448,501 ~ 449,000 | 92,660 | 89,730 | 86,800 | 83,860 | 81,160 | 78,960 | 76,760 | 74,560 | 72,360 | 70,160 | 67,960 | 65,760 |
| 449,001 ~ 449,500 | 92,860 | 89,930 | 87,000 | 84,060 | 81,310 | 79,110 | 76,910 | 74,710 | 72,510 | 70,310 | 68,110 | 65,910 |
| 449,501 ~ 450,000 | 93,060 | 90,130 | 87,200 | 84,260 | 81,460 | 79,260 | 77,060 | 74,860 | 72,660 | 70,460 | 68,260 | 66,060 |
| 450,001 ~ 450,500 | 93,260 | 90,330 | 87,400 | 84,460 | 81,610 | 79,410 | 77,210 | 75,010 | 72,810 | 70,610 | 68,410 | 66,210 |
| 450,501 ~ 451,000 | 93,460 | 90,530 | 87,600 | 84,660 | 81,760 | 79,560 | 77,360 | 75,160 | 72,960 | 70,760 | 68,560 | 66,360 |
| 451,001 ~ 451,500 | 93,660 | 90,730 | 87,800 | 84,860 | 81,930 | 79,710 | 77,510 | 75,310 | 73,110 | 70,910 | 68,710 | 66,510 |
| 451,501 ~ 452,000 | 93,860 | 90,930 | 88,000 | 85,060 | 82,130 | 79,860 | 77,660 | 75,460 | 73,260 | 71,060 | 68,860 | 66,660 |
| 452,001 ~ 452,500 | 94,060 | 91,130 | 88,200 | 85,260 | 82,330 | 80,010 | 77,810 | 75,610 | 73,410 | 71,210 | 69,010 | 66,810 |
| 452,501 ~ 453,000 | 94,260 | 91,330 | 88,400 | 85,460 | 82,530 | 80,160 | 77,960 | 75,760 | 73,560 | 71,360 | 69,160 | 66,960 |
| 453,001 ~ 453,500 | 94,460 | 91,530 | 88,600 | 85,660 | 82,730 | 80,310 | 78,110 | 75,910 | 73,710 | 71,510 | 69,310 | 67,110 |
| 453,501 ~ 454,000 | 94,660 | 91,730 | 88,800 | 85,860 | 82,930 | 80,460 | 78,260 | 76,060 | 73,860 | 71,660 | 69,460 | 67,260 |
| 454,001 ~ 454,500 | 94,860 | 91,930 | 89,000 | 86,060 | 83,130 | 80,610 | 78,410 | 76,210 | 74,010 | 71,810 | 69,610 | 67,410 |
| 454,501 ~ 455,000 | 95,060 | 92,130 | 89,200 | 86,260 | 83,330 | 80,760 | 78,560 | 76,360 | 74,160 | 71,960 | 69,760 | 67,560 |
| 455,001 ~ 455,500 | 95,260 | 92,330 | 89,400 | 86,460 | 83,530 | 80,910 | 78,710 | 76,510 | 74,310 | 72,110 | 69,910 | 67,710 |
| 455,501 ~ 456,000 | 95,460 | 92,530 | 89,600 | 86,660 | 83,730 | 81,060 | 78,860 | 76,660 | 74,460 | 72,260 | 70,060 | 67,860 |
| 456,001 ~ 456,500 | 95,660 | 92,730 | 89,800 | 86,860 | 83,930 | 81,210 | 79,010 | 76,810 | 74,610 | 72,410 | 70,210 | 68,010 |
| 456,501 ~ 457,000 | 95,860 | 92,930 | 90,000 | 87,060 | 84,130 | 81,360 | 79,160 | 76,960 | 74,760 | 72,560 | 70,360 | 68,160 |
| 457,001 ~ 457,500 | 96,060 | 93,130 | 90,200 | 87,260 | 84,330 | 81,510 | 79,310 | 77,110 | 74,910 | 72,710 | 70,510 | 68,310 |
| 457,501 ~ 458,000 | 96,260 | 93,330 | 90,400 | 87,460 | 84,530 | 81,660 | 79,460 | 77,260 | 75,060 | 72,860 | 70,660 | 68,460 |
| 458,001 ~ 458,500 | 96,460 | 93,530 | 90,600 | 87,660 | 84,730 | 81,810 | 79,610 | 77,410 | 75,210 | 73,010 | 70,810 | 68,610 |
| 458,501 ~ 459,000 | 96,660 | 93,730 | 90,800 | 87,860 | 84,930 | 82,000 | 79,760 | 77,560 | 75,360 | 73,160 | 70,960 | 68,760 |
| 459,001 ~ 459,500 | 96,860 | 93,930 | 91,000 | 88,060 | 85,130 | 82,200 | 79,910 | 77,710 | 75,510 | 73,310 | 71,110 | 68,910 |
| 459,501 ~ 460,000 | 97,060 | 94,130 | 91,200 | 88,260 | 85,330 | 82,400 | 80,060 | 77,860 | 75,660 | 73,460 | 71,260 | 69,060 |
| 460,001 ~ 460,500 | 97,260 | 94,330 | 91,400 | 88,460 | 85,530 | 82,600 | 80,210 | 78,010 | 75,810 | 73,610 | 71,410 | 69,210 |
| 460,501 ~ 461,000 | 97,460 | 94,530 | 91,600 | 88,660 | 85,730 | 82,800 | 80,360 | 78,160 | 75,960 | 73,760 | 71,560 | 69,360 |
| 461,001 ~ 461,500 | 97,660 | 94,730 | 91,800 | 88,860 | 85,930 | 83,000 | 80,510 | 78,310 | 76,110 | 73,910 | 71,710 | 69,510 |
| 461,501 ~ 462,000 | 97,860 | 94,930 | 92,000 | 89,060 | 86,130 | 83,200 | 80,660 | 78,460 | 76,260 | 74,060 | 71,860 | 69,660 |
| 462,001 ~ 462,500 | 98,060 | 95,130 | 92,200 | 89,260 | 86,330 | 83,400 | 80,810 | 78,610 | 76,410 | 74,210 | 72,010 | 69,810 |
| 462,501 ~ 463,000 | 98,260 | 95,330 | 92,400 | 89,460 | 86,530 | 83,600 | 80,960 | 78,760 | 76,560 | 74,360 | 72,160 | 69,960 |
| 463,001 ~ 463,500 | 98,460 | 95,530 | 92,600 | 89,660 | 86,730 | 83,800 | 81,110 | 78,910 | 76,710 | 74,510 | 72,310 | 70,110 |
| 463,501 ~ 464,000 | 98,660 | 95,730 | 92,800 | 89,860 | 86,930 | 84,000 | 81,260 | 79,060 | 76,860 | 74,660 | 72,460 | 70,260 |

109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)

| 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 |
| 464,001 ~ 464,500 | 98,860 | 95,930 | 93,000 | 90,060 | 87,130 | 84,200 | 81,410 | 79,210 | 77,010 | 74,810 | 72,610 | 70,410 |
| 464,501 ~ 465,000 | 99,060 | 96,130 | 93,200 | 90,260 | 87,330 | 84,400 | 81,560 | 79,360 | 77,160 | 74,960 | 72,760 | 70,560 |
| 465,001 ~ 465,500 | 99,260 | 96,330 | 93,400 | 90,460 | 87,530 | 84,600 | 81,710 | 79,510 | 77,310 | 75,110 | 72,910 | 70,710 |
| 465,501 ~ 466,000 | 99,460 | 96,530 | 93,600 | 90,660 | 87,730 | 84,800 | 81,860 | 79,660 | 77,460 | 75,260 | 73,060 | 70,860 |
| 466,001 ~ 466,500 | 99,660 | 96,730 | 93,800 | 90,860 | 87,930 | 85,000 | 82,060 | 79,810 | 77,610 | 75,410 | 73,210 | 71,010 |
| 466,501 ~ 467,000 | 99,860 | 96,930 | 94,000 | 91,060 | 88,130 | 85,200 | 82,260 | 79,960 | 77,760 | 75,560 | 73,360 | 71,160 |
| 467,001 ~ 467,500 | 100,060 | 97,130 | 94,200 | 91,260 | 88,330 | 85,400 | 82,460 | 80,110 | 77,910 | 75,710 | 73,510 | 71,310 |
| 467,501 ~ 468,000 | 100,260 | 97,330 | 94,400 | 91,460 | 88,530 | 85,600 | 82,660 | 80,260 | 78,060 | 75,860 | 73,660 | 71,460 |
| 468,001 ~ 468,500 | 100,460 | 97,530 | 94,600 | 91,660 | 88,730 | 85,800 | 82,860 | 80,410 | 78,210 | 76,010 | 73,810 | 71,610 |
| 468,501 ~ 469,000 | 100,660 | 97,730 | 94,800 | 91,860 | 88,930 | 86,000 | 83,060 | 80,560 | 78,360 | 76,160 | 73,960 | 71,760 |
| 469,001 ~ 469,500 | 100,860 | 97,930 | 95,000 | 92,060 | 89,130 | 86,200 | 83,260 | 80,710 | 78,510 | 76,310 | 74,110 | 71,910 |
| 469,501 ~ 470,000 | 101,060 | 98,130 | 95,200 | 92,260 | 89,330 | 86,400 | 83,460 | 80,860 | 78,660 | 76,460 | 74,260 | 72,060 |
| 470,001 ~ 470,500 | 101,260 | 98,330 | 95,400 | 92,460 | 89,530 | 86,600 | 83,660 | 81,010 | 78,810 | 76,610 | 74,410 | 72,210 |
| 470,501 ~ 471,000 | 101,460 | 98,530 | 95,600 | 92,660 | 89,730 | 86,800 | 83,860 | 81,160 | 78,960 | 76,760 | 74,560 | 72,360 |
| 471,001 ~ 471,500 | 101,660 | 98,730 | 95,800 | 92,860 | 89,930 | 87,000 | 84,060 | 81,310 | 79,110 | 76,910 | 74,710 | 72,510 |
| 471,501 ~ 472,000 | 101,860 | 98,930 | 96,000 | 93,060 | 90,130 | 87,200 | 84,260 | 81,460 | 79,260 | 77,060 | 74,860 | 72,660 |
| 472,001 ~ 472,500 | 102,060 | 99,130 | 96,200 | 93,260 | 90,330 | 87,400 | 84,460 | 81,610 | 79,410 | 77,210 | 75,010 | 72,810 |
| 472,501 ~ 473,000 | 102,260 | 99,330 | 96,400 | 93,460 | 90,530 | 87,600 | 84,660 | 81,760 | 79,560 | 77,360 | 75,160 | 72,960 |
| 473,001 ~ 473,500 | 102,460 | 99,530 | 96,600 | 93,660 | 90,730 | 87,800 | 84,860 | 81,930 | 79,710 | 77,510 | 75,310 | 73,110 |
| 473,501 ~ 474,000 | 102,660 | 99,730 | 96,800 | 93,860 | 90,930 | 88,000 | 85,060 | 82,130 | 79,860 | 77,660 | 75,460 | 73,260 |
| 474,001 ~ 474,500 | 102,860 | 99,930 | 97,000 | 94,060 | 91,130 | 88,200 | 85,260 | 82,330 | 80,010 | 77,810 | 75,610 | 73,410 |
| 474,501 ~ 475,000 | 103,060 | 100,130 | 97,200 | 94,260 | 91,330 | 88,400 | 85,460 | 82,530 | 80,160 | 77,960 | 75,760 | 73,560 |
| 475,001 ~ 475,500 | 103,260 | 100,330 | 97,400 | 94,460 | 91,530 | 88,600 | 85,660 | 82,730 | 80,310 | 78,110 | 75,910 | 73,710 |
| 475,501 ~ 476,000 | 103,460 | 100,530 | 97,600 | 94,660 | 91,730 | 88,800 | 85,860 | 82,930 | 80,460 | 78,260 | 76,060 | 73,860 |
| 476,001 ~ 476,500 | 103,660 | 100,730 | 97,800 | 94,860 | 91,930 | 89,000 | 86,060 | 83,130 | 80,610 | 78,410 | 76,210 | 74,010 |
| 476,501 ~ 477,000 | 103,860 | 100,930 | 98,000 | 95,060 | 92,130 | 89,200 | 86,260 | 83,330 | 80,760 | 78,560 | 76,360 | 74,160 |
| 477,001 ~ 477,500 | 104,060 | 101,130 | 98,200 | 95,260 | 92,330 | 89,400 | 86,460 | 83,530 | 80,910 | 78,710 | 76,510 | 74,310 |
| 477,501 ~ 478,000 | 104,260 | 101,330 | 98,400 | 95,460 | 92,530 | 89,600 | 86,660 | 83,730 | 81,060 | 78,860 | 76,660 | 74,460 |
| 478,001 ~ 478,500 | 104,460 | 101,530 | 98,600 | 95,660 | 92,730 | 89,800 | 86,860 | 83,930 | 81,210 | 79,010 | 76,810 | 74,610 |
| 478,501 ~ 479,000 | 104,660 | 101,730 | 98,800 | 95,860 | 92,930 | 90,000 | 87,060 | 84,130 | 81,360 | 79,160 | 76,960 | 74,760 |
| 479,001 ~ 479,500 | 104,860 | 101,930 | 99,000 | 96,060 | 93,130 | 90,200 | 87,260 | 84,330 | 81,510 | 79,310 | 77,110 | 74,910 |
| 479,501 ~ 480,000 | 105,060 | 102,130 | 99,200 | 96,260 | 93,330 | 90,400 | 87,460 | 84,530 | 81,660 | 79,460 | 77,260 | 75,060 |

109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)

| 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 |
| 480,001 ~ 480,500 | 105,260 | 102,330 | 99,400 | 96,460 | 93,530 | 90,600 | 87,660 | 84,730 | 81,810 | 79,610 | 77,410 | 75,210 |
| 480,501 ~ 481,000 | 105,460 | 102,530 | 99,600 | 96,660 | 93,730 | 90,800 | 87,860 | 84,930 | 82,000 | 79,760 | 77,560 | 75,360 |
| 481,001 ~ 481,500 | 105,660 | 102,730 | 99,800 | 96,860 | 93,930 | 91,000 | 88,060 | 85,130 | 82,200 | 79,910 | 77,710 | 75,510 |
| 481,501 ~ 482,000 | 105,860 | 102,930 | 100,000 | 97,060 | 94,130 | 91,200 | 88,260 | 85,330 | 82,400 | 80,060 | 77,860 | 75,660 |
| 482,001 ~ 482,500 | 106,060 | 103,130 | 100,200 | 97,260 | 94,330 | 91,400 | 88,460 | 85,530 | 82,600 | 80,210 | 78,010 | 75,810 |
| 482,501 ~ 483,000 | 106,260 | 103,330 | 100,400 | 97,460 | 94,530 | 91,600 | 88,660 | 85,730 | 82,800 | 80,360 | 78,160 | 75,960 |
| 483,001 ~ 483,500 | 106,460 | 103,530 | 100,600 | 97,660 | 94,730 | 91,800 | 88,860 | 85,930 | 83,000 | 80,510 | 78,310 | 76,110 |
| 483,501 ~ 484,000 | 106,660 | 103,730 | 100,800 | 97,860 | 94,930 | 92,000 | 89,060 | 86,130 | 83,200 | 80,660 | 78,460 | 76,260 |
| 484,001 ~ 484,500 | 106,860 | 103,930 | 101,000 | 98,060 | 95,130 | 92,200 | 89,260 | 86,330 | 83,400 | 80,810 | 78,610 | 76,410 |
| 484,501 ~ 485,000 | 107,060 | 104,130 | 101,200 | 98,260 | 95,330 | 92,400 | 89,460 | 86,530 | 83,600 | 80,960 | 78,760 | 76,560 |
| 485,001 ~ 485,500 | 107,260 | 104,330 | 101,400 | 98,460 | 95,530 | 92,600 | 89,660 | 86,730 | 83,800 | 81,110 | 78,910 | 76,710 |
| 485,501 ~ 486,000 | 107,460 | 104,530 | 101,600 | 98,660 | 95,730 | 92,800 | 89,860 | 86,930 | 84,000 | 81,260 | 79,060 | 76,860 |
| 486,001 ~ 486,500 | 107,660 | 104,730 | 101,800 | 98,860 | 95,930 | 93,000 | 90,060 | 87,130 | 84,200 | 81,410 | 79,210 | 77,010 |
| 486,501 ~ 487,000 | 107,860 | 104,930 | 102,000 | 99,060 | 96,130 | 93,200 | 90,260 | 87,330 | 84,400 | 81,560 | 79,360 | 77,160 |
| 487,001 ~ 487,500 | 108,060 | 105,130 | 102,200 | 99,260 | 96,330 | 93,400 | 90,460 | 87,530 | 84,600 | 81,710 | 79,510 | 77,310 |
| 487,501 ~ 488,000 | 108,260 | 105,330 | 102,400 | 99,460 | 96,530 | 93,600 | 90,660 | 87,730 | 84,800 | 81,860 | 79,660 | 77,460 |
| 488,001 ~ 488,500 | 108,460 | 105,530 | 102,600 | 99,660 | 96,730 | 93,800 | 90,860 | 87,930 | 85,000 | 82,060 | 79,810 | 77,610 |
| 488,501 ~ 489,000 | 108,660 | 105,730 | 102,800 | 99,860 | 96,930 | 94,000 | 91,060 | 88,130 | 85,200 | 82,260 | 79,960 | 77,760 |
| 489,001 ~ 489,500 | 108,860 | 105,930 | 103,000 | 100,060 | 97,130 | 94,200 | 91,260 | 88,330 | 85,400 | 82,460 | 80,110 | 77,910 |
| 489,501 ~ 490,000 | 109,060 | 106,130 | 103,200 | 100,260 | 97,330 | 94,400 | 91,460 | 88,530 | 85,600 | 82,660 | 80,260 | 78,060 |
| 490,001 ~ 490,500 | 109,260 | 106,330 | 103,400 | 100,460 | 97,530 | 94,600 | 91,660 | 88,730 | 85,800 | 82,860 | 80,410 | 78,210 |
| 490,501 ~ 491,000 | 109,460 | 106,530 | 103,600 | 100,660 | 97,730 | 94,800 | 91,860 | 88,930 | 86,000 | 83,060 | 80,560 | 78,360 |
| 491,001 ~ 491,500 | 109,660 | 106,730 | 103,800 | 100,860 | 97,930 | 95,000 | 92,060 | 89,130 | 86,200 | 83,260 | 80,710 | 78,510 |
| 491,501 ~ 492,000 | 109,860 | 106,930 | 104,000 | 101,060 | 98,130 | 95,200 | 92,260 | 89,330 | 86,400 | 83,460 | 80,860 | 78,660 |
| 492,001 ~ 492,500 | 110,060 | 107,130 | 104,200 | 101,260 | 98,330 | 95,400 | 92,460 | 89,530 | 86,600 | 83,660 | 81,010 | 78,810 |
| 492,501 ~ 493,000 | 110,260 | 107,330 | 104,400 | 101,460 | 98,530 | 95,600 | 92,660 | 89,730 | 86,800 | 83,860 | 81,160 | 78,960 |
| 493,001 ~ 493,500 | 110,460 | 107,530 | 104,600 | 101,660 | 98,730 | 95,800 | 92,860 | 89,930 | 87,000 | 84,060 | 81,310 | 79,110 |
| 493,501 ~ 494,000 | 110,660 | 107,730 | 104,800 | 101,860 | 98,930 | 96,000 | 93,060 | 90,130 | 87,200 | 84,260 | 81,460 | 79,260 |
| 494,001 ~ 494,500 | 110,860 | 107,930 | 105,000 | 102,060 | 99,130 | 96,200 | 93,260 | 90,330 | 87,400 | 84,460 | 81,610 | 79,410 |
| 494,501 ~ 495,000 | 111,060 | 108,130 | 105,200 | 102,260 | 99,330 | 96,400 | 93,460 | 90,530 | 87,600 | 84,660 | 81,760 | 79,560 |
| 495,001 ~ 495,500 | 111,260 | 108,330 | 105,400 | 102,460 | 99,530 | 96,600 | 93,660 | 90,730 | 87,800 | 84,860 | 81,930 | 79,710 |
| 495,501 ~ 496,000 | 111,460 | 108,530 | 105,600 | 102,660 | 99,730 | 96,800 | 93,860 | 90,930 | 88,000 | 85,060 | 82,130 | 79,860 |

109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27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 |
| 496,001 ~ 496,500 | 111,660 | 108,730 | 105,800 | 102,860 | 99,930 | 97,000 | 94,060 | 91,130 | 88,200 | 85,260 | 82,330 | 80,010 |
| 496,501 ~ 497,000 | 111,860 | 108,930 | 106,000 | 103,060 | 100,130 | 97,200 | 94,260 | 91,330 | 88,400 | 85,460 | 82,530 | 80,160 |
| 497,001 ~ 497,500 | 112,060 | 109,130 | 106,200 | 103,260 | 100,330 | 97,400 | 94,460 | 91,530 | 88,600 | 85,660 | 82,730 | 80,310 |
| 497,501 ~ 498,000 | 112,260 | 109,330 | 106,400 | 103,460 | 100,530 | 97,600 | 94,660 | 91,730 | 88,800 | 85,860 | 82,930 | 80,460 |
| 498,001 ~ 498,500 | 112,460 | 109,530 | 106,600 | 103,660 | 100,730 | 97,800 | 94,860 | 91,930 | 89,000 | 86,060 | 83,130 | 80,610 |
| 498,501 ~ 499,000 | 112,660 | 109,730 | 106,800 | 103,860 | 100,930 | 98,000 | 95,060 | 92,130 | 89,200 | 86,260 | 83,330 | 80,760 |
| 499,001 ~ 499,500 | 112,860 | 109,930 | 107,000 | 104,060 | 101,130 | 98,200 | 95,260 | 92,330 | 89,400 | 86,460 | 83,530 | 80,910 |
| 499,501 ~ 500,000 | 113,060 | 110,130 | 107,200 | 104,260 | 101,330 | 98,400 | 95,460 | 92,530 | 89,600 | 86,660 | 83,730 | 81,060 |