106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﹚

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
70,001 ~ 70,500	0	0	0	0	0	0	0	0	0	0	0	0
70,501 ~ 71,000	0	0	0	0	0	0	0	0	0	0	0	0
71,001 ~ 71,500	0	0	0	0	0	0	0	0	0	0	0	0
71,501 ~ 72,000	0	0	0	0	0	0	0	0	0	0	0	0
72,001 ~ 72,500	0	0	0	0	0	0	0	0	0	0	0	0
72,501 ~ 73,000	0	0	0	0	0	0	0	0	0	0	0	0
73,001 ~ 73,500	0	0	0	0	0	0	0	0	0	0	0	0
73,501 ~ 74,000	2,020	0	0	0	0	0	0	0	0	0	0	0
74,001 ~ 74,500	2,050	0	0	0	0	0	0	0	0	0	0	0
74,501 ~ 75,000	2,070	0	0	0	0	0	0	0	0	0	0	0
75,001 ~ 75,500	2,100	0	0	0	0	0	0	0	0	0	0	0
75,501 ~ 76,000	2,120	0	0	0	0	0	0	0	0	0	0	0
76,001 ~ 76,500	2,150	0	0	0	0	0	0	0	0	0	0	0
76,501 ~ 77,000	2,170	0	0	0	0	0	0	0	0	0	0	0
77,001 ~ 77,500	2,200	0	0	0	0	0	0	0	0	0	0	0
77,501 ~ 78,000	2,220	0	0	0	0	0	0	0	0	0	0	0
78,001 ~ 78,500	2,250	0	0	0	0	0	0	0	0	0	0	0
78,501 ~ 79,000	2,310	0	0	0	0	0	0	0	0	0	0	0
79,001 ~ 79,500	2,370	0	0	0	0	0	0	0	0	0	0	0
79,501 ~ 80,000	2,430	0	0	0	0	0	0	0	0	0	0	0
80,001 ~ 80,500	2,490	0	0	0	0	0	0	0	0	0	0	0
80,501 ~ 81,000	2,550	0	0	0	0	0	0	0	0	0	0	0
81,001 ~ 81,500	2,610	2,030	0	0	0	0	0	0	0	0	0	0
81,501 ~ 82,000	2,670	2,050	0	0	0	0	0	0	0	0	0	0
82,001 ~ 82,500	2,730	2,080	0	0	0	0	0	0	0	0	0	0
82,501 ~ 83,000	2,790	2,100	0	0	0	0	0	0	0	0	0	0
83,001 ~ 83,500	2,850	2,130	0	0	0	0	0	0	0	0	0	0
83,501 ~ 84,000	2,910	2,150	0	0	0	0	0	0	0	0	0	0
84,001 ~ 84,500	2,970	2,180	0	0	0	0	0	0	0	0	0	0
84,501 ~ 85,000	3,030	2,200	0	0	0	0	0	0	0	0	0	0
85,001 ~ 85,500	3,090	2,230	0	0	0	0	0	0	0	0	0	0

106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﹚

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
85,501 ~ 86,000	3,150	2,270	0	0	0	0	0	0	0	0	0	0
86,001 ~ 86,500	3,210	2,330	0	0	0	0	0	0	0	0	0	0
86,501 ~ 87,000	3,270	2,390	0	0	0	0	0	0	0	0	0	0
87,001 ~ 87,500	3,330	2,450	0	0	0	0	0	0	0	0	0	0
87,501 ~ 88,000	3,390	2,510	0	0	0	0	0	0	0	0	0	0
88,001 ~ 88,500	3,450	2,570	2,010	0	0	0	0	0	0	0	0	0
88,501 ~ 89,000	3,510	2,630	2,040	0	0	0	0	0	0	0	0	0
89,001 ~ 89,500	3,570	2,690	2,060	0	0	0	0	0	0	0	0	0
89,501 ~ 90,000	3,630	2,750	2,090	0	0	0	0	0	0	0	0	0
90,001 ~ 90,500	3,690	2,810	2,110	0	0	0	0	0	0	0	0	0
90,501 ~ 91,000	3,750	2,870	2,140	0	0	0	0	0	0	0	0	0
91,001 ~ 91,500	3,810	2,930	2,160	0	0	0	0	0	0	0	0	0
91,501 ~ 92,000	3,870	2,990	2,190	0	0	0	0	0	0	0	0	0
92,001 ~ 92,500	3,930	3,050	2,210	0	0	0	0	0	0	0	0	0
92,501 ~ 93,000	3,990	3,110	2,240	0	0	0	0	0	0	0	0	0
93,001 ~ 93,500	4,050	3,170	2,290	0	0	0	0	0	0	0	0	0
93,501 ~ 94,000	4,110	3,230	2,350	0	0	0	0	0	0	0	0	0
94,001 ~ 94,500	4,170	3,290	2,410	0	0	0	0	0	0	0	0	0
94,501 ~ 95,000	4,230	3,350	2,470	0	0	0	0	0	0	0	0	0
95,001 ~ 95,500	4,290	3,410	2,530	0	0	0	0	0	0	0	0	0
95,501 ~ 96,000	4,350	3,470	2,590	2,020	0	0	0	0	0	0	0	0
96,001 ~ 96,500	4,410	3,530	2,650	2,050	0	0	0	0	0	0	0	0
96,501 ~ 97,000	4,470	3,590	2,710	2,070	0	0	0	0	0	0	0	0
97,001 ~ 97,500	4,530	3,650	2,770	2,100	0	0	0	0	0	0	0	0
97,501 ~ 98,000	4,590	3,710	2,830	2,120	0	0	0	0	0	0	0	0
98,001 ~ 98,500	4,650	3,770	2,890	2,150	0	0	0	0	0	0	0	0
98,501 ~ 99,000	4,710	3,830	2,950	2,170	0	0	0	0	0	0	0	0
99,001 ~ 99,500	4,770	3,890	3,010	2,200	0	0	0	0	0	0	0	0
99,501 ~ 100,000	4,830	3,950	3,070	2,220	0	0	0	0	0	0	0	0
100,001 ~ 100,500	4,890	4,010	3,130	2,250	0	0	0	0	0	0	0	0
100,501 ~ 101,000	4,950	4,070	3,190	2,310	0	0	0	0	0	0	0	0

106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﹚

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
101,001 ~ 101,500	5,010	4,130	3,250	2,370	0	0	0	0	0	0	0	0
101,501 ~ 102,000	5,070	4,190	3,310	2,430	0	0	0	0	0	0	0	0
102,001 ~ 102,500	5,130	4,250	3,370	2,490	0	0	0	0	0	0	0	0
102,501 ~ 103,000	5,190	4,310	3,430	2,550	0	0	0	0	0	0	0	0
103,001 ~ 103,500	5,250	4,370	3,490	2,610	2,030	0	0	0	0	0	0	0
103,501 ~ 104,000	5,310	4,430	3,550	2,670	2,050	0	0	0	0	0	0	0
104,001 ~ 104,500	5,370	4,490	3,610	2,730	2,080	0	0	0	0	0	0	0
104,501 ~ 105,000	5,430	4,550	3,670	2,790	2,100	0	0	0	0	0	0	0
105,001 ~ 105,500	5,490	4,610	3,730	2,850	2,130	0	0	0	0	0	0	0
105,501 ~ 106,000	5,550	4,670	3,790	2,910	2,150	0	0	0	0	0	0	0
106,001 ~ 106,500	5,610	4,730	3,850	2,970	2,180	0	0	0	0	0	0	0
106,501 ~ 107,000	5,670	4,790	3,910	3,030	2,200	0	0	0	0	0	0	0
107,001 ~ 107,500	5,730	4,850	3,970	3,090	2,230	0	0	0	0	0	0	0
107,501 ~ 108,000	5,790	4,910	4,030	3,150	2,270	0	0	0	0	0	0	0
108,001 ~ 108,500	5,850	4,970	4,090	3,210	2,330	0	0	0	0	0	0	0
108,501 ~ 109,000	5,910	5,030	4,150	3,270	2,390	0	0	0	0	0	0	0
109,001 ~ 109,500	5,970	5,090	4,210	3,330	2,450	0	0	0	0	0	0	0
109,501 ~ 110,000	6,030	5,150	4,270	3,390	2,510	0	0	0	0	0	0	0
110,001 ~ 110,500	6,090	5,210	4,330	3,450	2,570	2,010	0	0	0	0	0	0
110,501 ~ 111,000	6,150	5,270	4,390	3,510	2,630	2,040	0	0	0	0	0	0
111,001 ~ 111,500	6,210	5,330	4,450	3,570	2,690	2,060	0	0	0	0	0	0
111,501 ~ 112,000	6,270	5,390	4,510	3,630	2,750	2,090	0	0	0	0	0	0
112,001 ~ 112,500	6,330	5,450	4,570	3,690	2,810	2,110	0	0	0	0	0	0
112,501 ~ 113,000	6,390	5,510	4,630	3,750	2,870	2,140	0	0	0	0	0	0
113,001 ~ 113,500	6,450	5,570	4,690	3,810	2,930	2,160	0	0	0	0	0	0
113,501 ~ 114,000	6,510	5,630	4,750	3,870	2,990	2,190	0	0	0	0	0	0
114,001 ~ 114,500	6,570	5,690	4,810	3,930	3,050	2,210	0	0	0	0	0	0
114,501 ~ 115,000	6,630	5,750	4,870	3,990	3,110	2,240	0	0	0	0	0	0
115,001 ~ 115,500	6,690	5,810	4,930	4,050	3,170	2,290	0	0	0	0	0	0
115,501 ~ 116,000	6,750	5,870	4,990	4,110	3,230	2,350	0	0	0	0	0	0
116,001 ~ 116,500	6,810	5,930	5,050	4,170	3,290	2,410	0	0	0	0	0	0

106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﹚

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
116,501 ~ 117,000	6,870	5,990	5,110	4,230	3,350	2,470	0	0	0	0	0	0
117,001 ~ 117,500	6,930	6,050	5,170	4,290	3,410	2,530	0	0	0	0	0	0
117,501 ~ 118,000	6,990	6,110	5,230	4,350	3,470	2,590	2,020	0	0	0	0	0
118,001 ~ 118,500	7,050	6,170	5,290	4,410	3,530	2,650	2,050	0	0	0	0	0
118,501 ~ 119,000	7,110	6,230	5,350	4,470	3,590	2,710	2,070	0	0	0	0	0
119,001 ~ 119,500	7,170	6,290	5,410	4,530	3,650	2,770	2,100	0	0	0	0	0
119,501 ~ 120,000	7,230	6,350	5,470	4,590	3,710	2,830	2,120	0	0	0	0	0
120,001 ~ 120,500	7,290	6,410	5,530	4,650	3,770	2,890	2,150	0	0	0	0	0
120,501 ~ 121,000	7,350	6,470	5,590	4,710	3,830	2,950	2,170	0	0	0	0	0
121,001 ~ 121,500	7,410	6,530	5,650	4,770	3,890	3,010	2,200	0	0	0	0	0
121,501 ~ 122,000	7,470	6,590	5,710	4,830	3,950	3,070	2,220	0	0	0	0	0
122,001 ~ 122,500	7,530	6,650	5,770	4,890	4,010	3,130	2,250	0	0	0	0	0
122,501 ~ 123,000	7,590	6,710	5,830	4,950	4,070	3,190	2,310	0	0	0	0	0
123,001 ~ 123,500	7,650	6,770	5,890	5,010	4,130	3,250	2,370	0	0	0	0	0
123,501 ~ 124,000	7,710	6,830	5,950	5,070	4,190	3,310	2,430	0	0	0	0	0
124,001 ~ 124,500	7,770	6,890	6,010	5,130	4,250	3,370	2,490	0	0	0	0	0
124,501 ~ 125,000	7,830	6,950	6,070	5,190	4,310	3,430	2,550	0	0	0	0	0
125,001 ~ 125,500	7,890	7,010	6,130	5,250	4,370	3,490	2,610	2,030	0	0	0	0
125,501 ~ 126,000	7,950	7,070	6,190	5,310	4,430	3,550	2,670	2,050	0	0	0	0
126,001 ~ 126,500	8,010	7,130	6,250	5,370	4,490	3,610	2,730	2,080	0	0	0	0
126,501 ~ 127,000	8,070	7,190	6,310	5,430	4,550	3,670	2,790	2,100	0	0	0	0
127,001 ~ 127,500	8,130	7,250	6,370	5,490	4,610	3,730	2,850	2,130	0	0	0	0
127,501 ~ 128,000	8,190	7,310	6,430	5,550	4,670	3,790	2,910	2,150	0	0	0	0
128,001 ~ 128,500	8,250	7,370	6,490	5,610	4,730	3,850	2,970	2,180	0	0	0	0
128,501 ~ 129,000	8,310	7,430	6,550	5,670	4,790	3,910	3,030	2,200	0	0	0	0
129,001 ~ 129,500	8,370	7,490	6,610	5,730	4,850	3,970	3,090	2,230	0	0	0	0
129,501 ~ 130,000	8,430	7,550	6,670	5,790	4,910	4,030	3,150	2,270	0	0	0	0
130,001 ~ 130,500	8,490	7,610	6,730	5,850	4,970	4,090	3,210	2,330	0	0	0	0
130,501 ~ 131,000	8,550	7,670	6,790	5,910	5,030	4,150	3,270	2,390	0	0	0	0
131,001 ~ 131,500	8,610	7,730	6,850	5,970	5,090	4,210	3,330	2,450	0	0	0	0
131,501 ~ 132,000	8,670	7,790	6,910	6,030	5,150	4,270	3,390	2,510	0	0	0	0

106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﹚

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
132,001 ~ 132,500	8,730	7,850	6,970	6,090	5,210	4,330	3,450	2,570	2,010	0	0	0
132,501 ~ 133,000	8,790	7,910	7,030	6,150	5,270	4,390	3,510	2,630	2,040	0	0	0
133,001 ~ 133,500	8,850	7,970	7,090	6,210	5,330	4,450	3,570	2,690	2,060	0	0	0
133,501 ~ 134,000	8,910	8,030	7,150	6,270	5,390	4,510	3,630	2,750	2,090	0	0	0
134,001 ~ 134,500	8,980	8,090	7,210	6,330	5,450	4,570	3,690	2,810	2,110	0	0	0
134,501 ~ 135,000	9,080	8,150	7,270	6,390	5,510	4,630	3,750	2,870	2,140	0	0	0
135,001 ~ 135,500	9,180	8,210	7,330	6,450	5,570	4,690	3,810	2,930	2,160	0	0	0
135,501 ~ 136,000	9,280	8,270	7,390	6,510	5,630	4,750	3,870	2,990	2,190	0	0	0
136,001 ~ 136,500	9,380	8,330	7,450	6,570	5,690	4,810	3,930	3,050	2,210	0	0	0
136,501 ~ 137,000	9,480	8,390	7,510	6,630	5,750	4,870	3,990	3,110	2,240	0	0	0
137,001 ~ 137,500	9,580	8,450	7,570	6,690	5,810	4,930	4,050	3,170	2,290	0	0	0
137,501 ~ 138,000	9,680	8,510	7,630	6,750	5,870	4,990	4,110	3,230	2,350	0	0	0
138,001 ~ 138,500	9,780	8,570	7,690	6,810	5,930	5,050	4,170	3,290	2,410	0	0	0
138,501 ~ 139,000	9,880	8,630	7,750	6,870	5,990	5,110	4,230	3,350	2,470	0	0	0
139,001 ~ 139,500	9,980	8,690	7,810	6,930	6,050	5,170	4,290	3,410	2,530	0	0	0
139,501 ~ 140,000	10,080	8,750	7,870	6,990	6,110	5,230	4,350	3,470	2,590	2,020	0	0
140,001 ~ 140,500	10,180	8,810	7,930	7,050	6,170	5,290	4,410	3,530	2,650	2,050	0	0
140,501 ~ 141,000	10,280	8,870	7,990	7,110	6,230	5,350	4,470	3,590	2,710	2,070	0	0
141,001 ~ 141,500	10,380	8,930	8,050	7,170	6,290	5,410	4,530	3,650	2,770	2,100	0	0
141,501 ~ 142,000	10,480	9,010	8,110	7,230	6,350	5,470	4,590	3,710	2,830	2,120	0	0
142,001 ~ 142,500	10,580	9,110	8,170	7,290	6,410	5,530	4,650	3,770	2,890	2,150	0	0
142,501 ~ 143,000	10,680	9,210	8,230	7,350	6,470	5,590	4,710	3,830	2,950	2,170	0	0
143,001 ~ 143,500	10,780	9,310	8,290	7,410	6,530	5,650	4,770	3,890	3,010	2,200	0	0
143,501 ~ 144,000	10,880	9,410	8,350	7,470	6,590	5,710	4,830	3,950	3,070	2,220	0	0
144,001 ~ 144,500	10,980	9,510	8,410	7,530	6,650	5,770	4,890	4,010	3,130	2,250	0	0
144,501 ~ 145,000	11,080	9,610	8,470	7,590	6,710	5,830	4,950	4,070	3,190	2,310	0	0
145,001 ~ 145,500	11,180	9,710	8,530	7,650	6,770	5,890	5,010	4,130	3,250	2,370	0	0
145,501 ~ 146,000	11,280	9,810	8,590	7,710	6,830	5,950	5,070	4,190	3,310	2,430	0	0
146,001 ~ 146,500	11,380	9,910	8,650	7,770	6,890	6,010	5,130	4,250	3,370	2,490	0	0
146,501 ~ 147,000	11,480	10,010	8,710	7,830	6,950	6,070	5,190	4,310	3,430	2,550	0	0
147,001 ~ 147,500	11,580	10,110	8,770	7,890	7,010	6,130	5,250	4,370	3,490	2,610	2,030	0

106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）

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
147,501 ~ 148,000	11,680	10,210	8,830	7,950	7,070	6,190	5,310	4,430	3,550	2,670	2,050	0
148,001 ~ 148,500	11,780	10,310	8,890	8,010	7,130	6,250	5,370	4,490	3,610	2,730	2,080	0
148,501 ~ 149,000	11,880	10,410	8,950	8,070	7,190	6,310	5,430	4,550	3,670	2,790	2,100	0
149,001 ~ 149,500	11,980	10,510	9,050	8,130	7,250	6,370	5,490	4,610	3,730	2,850	2,130	0
149,501 ~ 150,000	12,080	10,610	9,150	8,190	7,310	6,430	5,550	4,670	3,790	2,910	2,150	0
150,001 ~ 150,500	12,180	10,710	9,250	8,250	7,370	6,490	5,610	4,730	3,850	2,970	2,180	0
150,501 ~ 151,000	12,280	10,810	9,350	8,310	7,430	6,550	5,670	4,790	3,910	3,030	2,200	0
151,001 ~ 151,500	12,380	10,910	9,450	8,370	7,490	6,610	5,730	4,850	3,970	3,090	2,230	0
151,501 ~ 152,000	12,480	11,010	9,550	8,430	7,550	6,670	5,790	4,910	4,030	3,150	2,270	0
152,001 ~ 152,500	12,580	11,110	9,650	8,490	7,610	6,730	5,850	4,970	4,090	3,210	2,330	0
152,501 ~ 153,000	12,680	11,210	9,750	8,550	7,670	6,790	5,910	5,030	4,150	3,270	2,390	0
153,001 ~ 153,500	12,780	11,310	9,850	8,610	7,730	6,850	5,970	5,090	4,210	3,330	2,450	0
153,501 ~ 154,000	12,880	11,410	9,950	8,670	7,790	6,910	6,030	5,150	4,270	3,390	2,510	0
154,001 ~ 154,500	12,980	11,510	10,050	8,730	7,850	6,970	6,090	5,210	4,330	3,450	2,570	2,010
154,501 ~ 155,000	13,080	11,610	10,150	8,790	7,910	7,030	6,150	5,270	4,390	3,510	2,630	2,040
155,001 ~ 155,500	13,180	11,710	10,250	8,850	7,970	7,090	6,210	5,330	4,450	3,570	2,690	2,060
155,501 ~ 156,000	13,280	11,810	10,350	8,910	8,030	7,150	6,270	5,390	4,510	3,630	2,750	2,090
156,001 ~ 156,500	13,380	11,910	10,450	8,980	8,090	7,210	6,330	5,450	4,570	3,690	2,810	2,110
156,501 ~ 157,000	13,480	12,010	10,550	9,080	8,150	7,270	6,390	5,510	4,630	3,750	2,870	2,140
157,001 ~ 157,500	13,580	12,110	10,650	9,180	8,210	7,330	6,450	5,570	4,690	3,810	2,930	2,160
157,501 ~ 158,000	13,680	12,210	10,750	9,280	8,270	7,390	6,510	5,630	4,750	3,870	2,990	2,190
158,001 ~ 158,500	13,780	12,310	10,850	9,380	8,330	7,450	6,570	5,690	4,810	3,930	3,050	2,210
158,501 ~ 159,000	13,880	12,410	10,950	9,480	8,390	7,510	6,630	5,750	4,870	3,990	3,110	2,240
159,001 ~ 159,500	13,980	12,510	11,050	9,580	8,450	7,570	6,690	5,810	4,930	4,050	3,170	2,290
159,501 ~ 160,000	14,080	12,610	11,150	9,680	8,510	7,630	6,750	5,870	4,990	4,110	3,230	2,350
160,001 ~ 160,500	14,180	12,710	11,250	9,780	8,570	7,690	6,810	5,930	5,050	4,170	3,290	2,410
160,501 ~ 161,000	14,280	12,810	11,350	9,880	8,630	7,750	6,870	5,990	5,110	4,230	3,350	2,470
161,001 ~ 161,500	14,380	12,910	11,450	9,980	8,690	7,810	6,930	6,050	5,170	4,290	3,410	2,530
161,501 ~ 162,000	14,480	13,010	11,550	10,080	8,750	7,870	6,990	6,110	5,230	4,350	3,470	2,590
162,001 ~ 162,500	14,580	13,110	11,650	10,180	8,810	7,930	7,050	6,170	5,290	4,410	3,530	2,650
162,501 ~ 163,000	14,680	13,210	11,750	10,280	8,870	7,990	7,110	6,230	5,350	4,470	3,590	2,710

106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）

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
163,001 ~ 163,500	14,780	13,310	11,850	10,380	8,930	8,050	7,170	6,290	5,410	4,530	3,650	2,770
163,501 ~ 164,000	14,880	13,410	11,950	10,480	9,010	8,110	7,230	6,350	5,470	4,590	3,710	2,830
164,001 ~ 164,500	14,980	13,510	12,050	10,580	9,110	8,170	7,290	6,410	5,530	4,650	3,770	2,890
164,501 ~ 165,000	15,080	13,610	12,150	10,680	9,210	8,230	7,350	6,470	5,590	4,710	3,830	2,950
165,001 ~ 165,500	15,180	13,710	12,250	10,780	9,310	8,290	7,410	6,530	5,650	4,770	3,890	3,010
165,501 ~ 166,000	15,280	13,810	12,350	10,880	9,410	8,350	7,470	6,590	5,710	4,830	3,950	3,070
166,001 ~ 166,500	15,380	13,910	12,450	10,980	9,510	8,410	7,530	6,650	5,770	4,890	4,010	3,130
166,501 ~ 167,000	15,480	14,010	12,550	11,080	9,610	8,470	7,590	6,710	5,830	4,950	4,070	3,190
167,001 ~ 167,500	15,580	14,110	12,650	11,180	9,710	8,530	7,650	6,770	5,890	5,010	4,130	3,250
167,501 ~ 168,000	15,680	14,210	12,750	11,280	9,810	8,590	7,710	6,830	5,950	5,070	4,190	3,310
168,001 ~ 168,500	15,780	14,310	12,850	11,380	9,910	8,650	7,770	6,890	6,010	5,130	4,250	3,370
168,501 ~ 169,000	15,880	14,410	12,950	11,480	10,010	8,710	7,830	6,950	6,070	5,190	4,310	3,430
169,001 ~ 169,500	15,980	14,510	13,050	11,580	10,110	8,770	7,890	7,010	6,130	5,250	4,370	3,490
169,501 ~ 170,000	16,080	14,610	13,150	11,680	10,210	8,830	7,950	7,070	6,190	5,310	4,430	3,550
170,001 ~ 170,500	16,180	14,710	13,250	11,780	10,310	8,890	8,010	7,130	6,250	5,370	4,490	3,610
170,501 ~ 171,000	16,280	14,810	13,350	11,880	10,410	8,950	8,070	7,190	6,310	5,430	4,550	3,670
171,001 ~ 171,500	16,380	14,910	13,450	11,980	10,510	9,050	8,130	7,250	6,370	5,490	4,610	3,730
171,501 ~ 172,000	16,480	15,010	13,550	12,080	10,610	9,150	8,190	7,310	6,430	5,550	4,670	3,790
172,001 ~ 172,500	16,580	15,110	13,650	12,180	10,710	9,250	8,250	7,370	6,490	5,610	4,730	3,850
172,501 ~ 173,000	16,680	15,210	13,750	12,280	10,810	9,350	8,310	7,430	6,550	5,670	4,790	3,910
173,001 ~ 173,500	16,780	15,310	13,850	12,380	10,910	9,450	8,370	7,490	6,610	5,730	4,850	3,970
173,501 ~ 174,000	16,880	15,410	13,950	12,480	11,010	9,550	8,430	7,550	6,670	5,790	4,910	4,030
174,001 ~ 174,500	16,980	15,510	14,050	12,580	11,110	9,650	8,490	7,610	6,730	5,850	4,970	4,090
174,501 ~ 175,000	17,080	15,610	14,150	12,680	11,210	9,750	8,550	7,670	6,790	5,910	5,030	4,150
175,001 ~ 175,500	17,180	15,710	14,250	12,780	11,310	9,850	8,610	7,730	6,850	5,970	5,090	4,210
175,501 ~ 176,000	17,280	15,810	14,350	12,880	11,410	9,950	8,670	7,790	6,910	6,030	5,150	4,270
176,001 ~ 176,500	17,380	15,910	14,450	12,980	11,510	10,050	8,730	7,850	6,970	6,090	5,210	4,330
176,501 ~ 177,000	17,480	16,010	14,550	13,080	11,610	10,150	8,790	7,910	7,030	6,150	5,270	4,390
177,001 ~ 177,500	17,580	16,110	14,650	13,180	11,710	10,250	8,850	7,970	7,090	6,210	5,330	4,450
177,501 ~ 178,000	17,680	16,210	14,750	13,280	11,810	10,350	8,910	8,030	7,150	6,270	5,390	4,510
178,001 ~ 178,500	17,780	16,310	14,850	13,380	11,910	10,450	8,980	8,090	7,210	6,330	5,450	4,570

106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）

單位：新臺幣元

配偶及受扶養親屬 每月薪資所得 ／ 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
178,501 ~ 179,000	17,880	16,410	14,950	13,480	12,010	10,550	9,080	8,150	7,270	6,390	5,510	4,630
179,001 ~ 179,500	17,980	16,510	15,050	13,580	12,110	10,650	9,180	8,210	7,330	6,450	5,570	4,690
179,501 ~ 180,000	18,080	16,610	15,150	13,680	12,210	10,750	9,280	8,270	7,390	6,510	5,630	4,750
180,001 ~ 180,500	18,180	16,710	15,250	13,780	12,310	10,850	9,380	8,330	7,450	6,570	5,690	4,810
180,501 ~ 181,000	18,280	16,810	15,350	13,880	12,410	10,950	9,480	8,390	7,510	6,630	5,750	4,870
181,001 ~ 181,500	18,380	16,910	15,450	13,980	12,510	11,050	9,580	8,450	7,570	6,690	5,810	4,930
181,501 ~ 182,000	18,480	17,010	15,550	14,080	12,610	11,150	9,680	8,510	7,630	6,750	5,870	4,990
182,001 ~ 182,500	18,580	17,110	15,650	14,180	12,710	11,250	9,780	8,570	7,690	6,810	5,930	5,050
182,501 ~ 183,000	18,680	17,210	15,750	14,280	12,810	11,350	9,880	8,630	7,750	6,870	5,990	5,110
183,001 ~ 183,500	18,780	17,310	15,850	14,380	12,910	11,450	9,980	8,690	7,810	6,930	6,050	5,170
183,501 ~ 184,000	18,880	17,410	15,950	14,480	13,010	11,550	10,080	8,750	7,870	6,990	6,110	5,230
184,001 ~ 184,500	18,980	17,510	16,050	14,580	13,110	11,650	10,180	8,810	7,930	7,050	6,170	5,290
184,501 ~ 185,000	19,080	17,610	16,150	14,680	13,210	11,750	10,280	8,870	7,990	7,110	6,230	5,350
185,001 ~ 185,500	19,180	17,710	16,250	14,780	13,310	11,850	10,380	8,930	8,050	7,170	6,290	5,410
185,501 ~ 186,000	19,280	17,810	16,350	14,880	13,410	11,950	10,480	9,010	8,110	7,230	6,350	5,470
186,001 ~ 186,500	19,380	17,910	16,450	14,980	13,510	12,050	10,580	9,110	8,170	7,290	6,410	5,530
186,501 ~ 187,000	19,480	18,010	16,550	15,080	13,610	12,150	10,680	9,210	8,230	7,350	6,470	5,590
187,001 ~ 187,500	19,580	18,110	16,650	15,180	13,710	12,250	10,780	9,310	8,290	7,410	6,530	5,650
187,501 ~ 188,000	19,680	18,210	16,750	15,280	13,810	12,350	10,880	9,410	8,350	7,470	6,590	5,710
188,001 ~ 188,500	19,780	18,310	16,850	15,380	13,910	12,450	10,980	9,510	8,410	7,530	6,650	5,770
188,501 ~ 189,000	19,880	18,410	16,950	15,480	14,010	12,550	11,080	9,610	8,470	7,590	6,710	5,830
189,001 ~ 189,500	19,980	18,510	17,050	15,580	14,110	12,650	11,180	9,710	8,530	7,650	6,770	5,890
189,501 ~ 190,000	20,080	18,610	17,150	15,680	14,210	12,750	11,280	9,810	8,590	7,710	6,830	5,950
190,001 ~ 190,500	20,180	18,710	17,250	15,780	14,310	12,850	11,380	9,910	8,650	7,770	6,890	6,010
190,501 ~ 191,000	20,280	18,810	17,350	15,880	14,410	12,950	11,480	10,010	8,710	7,830	6,950	6,070
191,001 ~ 191,500	20,380	18,910	17,450	15,980	14,510	13,050	11,580	10,110	8,770	7,890	7,010	6,130
191,501 ~ 192,000	20,480	19,010	17,550	16,080	14,610	13,150	11,680	10,210	8,830	7,950	7,070	6,190
192,001 ~ 192,500	20,580	19,110	17,650	16,180	14,710	13,250	11,780	10,310	8,890	8,010	7,130	6,250
192,501 ~ 193,000	20,680	19,210	17,750	16,280	14,810	13,350	11,880	10,410	8,950	8,070	7,190	6,310
193,001 ~ 193,500	20,780	19,310	17,850	16,380	14,910	13,450	11,980	10,510	9,050	8,130	7,250	6,370
193,501 ~ 194,000	20,880	19,410	17,950	16,480	15,010	13,550	12,080	10,610	9,150	8,190	7,310	6,430

106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）

單位：新臺幣元

每月薪資所得 ＼ 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
194,001 ~ 194,500	20,980	19,510	18,050	16,580	15,110	13,650	12,180	10,710	9,250	8,250	7,370	6,490
194,501 ~ 195,000	21,080	19,610	18,150	16,680	15,210	13,750	12,280	10,810	9,350	8,310	7,430	6,550
195,001 ~ 195,500	21,180	19,710	18,250	16,780	15,310	13,850	12,380	10,910	9,450	8,370	7,490	6,610
195,501 ~ 196,000	21,280	19,810	18,350	16,880	15,410	13,950	12,480	11,010	9,550	8,430	7,550	6,670
196,001 ~ 196,500	21,380	19,910	18,450	16,980	15,510	14,050	12,580	11,110	9,650	8,490	7,610	6,730
196,501 ~ 197,000	21,480	20,010	18,550	17,080	15,610	14,150	12,680	11,210	9,750	8,550	7,670	6,790
197,001 ~ 197,500	21,580	20,110	18,650	17,180	15,710	14,250	12,780	11,310	9,850	8,610	7,730	6,850
197,501 ~ 198,000	21,680	20,210	18,750	17,280	15,810	14,350	12,880	11,410	9,950	8,670	7,790	6,910
198,001 ~ 198,500	21,780	20,310	18,850	17,380	15,910	14,450	12,980	11,510	10,050	8,730	7,850	6,970
198,501 ~ 199,000	21,880	20,410	18,950	17,480	16,010	14,550	13,080	11,610	10,150	8,790	7,910	7,030
199,001 ~ 199,500	21,980	20,510	19,050	17,580	16,110	14,650	13,180	11,710	10,250	8,850	7,970	7,090
199,501 ~ 200,000	22,080	20,610	19,150	17,680	16,210	14,750	13,280	11,810	10,350	8,910	8,030	7,150
200,001 ~ 200,500	22,180	20,710	19,250	17,780	16,310	14,850	13,380	11,910	10,450	8,980	8,090	7,210
200,501 ~ 201,000	22,280	20,810	19,350	17,880	16,410	14,950	13,480	12,010	10,550	9,080	8,150	7,270
201,001 ~ 201,500	22,380	20,910	19,450	17,980	16,510	15,050	13,580	12,110	10,650	9,180	8,210	7,330
201,501 ~ 202,000	22,480	21,010	19,550	18,080	16,610	15,150	13,680	12,210	10,750	9,280	8,270	7,390
202,001 ~ 202,500	22,580	21,110	19,650	18,180	16,710	15,250	13,780	12,310	10,850	9,380	8,330	7,450
202,501 ~ 203,000	22,680	21,210	19,750	18,280	16,810	15,350	13,880	12,410	10,950	9,480	8,390	7,510
203,001 ~ 203,500	22,780	21,310	19,850	18,380	16,910	15,450	13,980	12,510	11,050	9,580	8,450	7,570
203,501 ~ 204,000	22,880	21,410	19,950	18,480	17,010	15,550	14,080	12,610	11,150	9,680	8,510	7,630
204,001 ~ 204,500	22,980	21,510	20,050	18,580	17,110	15,650	14,180	12,710	11,250	9,780	8,570	7,690
204,501 ~ 205,000	23,080	21,610	20,150	18,680	17,210	15,750	14,280	12,810	11,350	9,880	8,630	7,750
205,001 ~ 205,500	23,180	21,710	20,250	18,780	17,310	15,850	14,380	12,910	11,450	9,980	8,690	7,810
205,501 ~ 206,000	23,280	21,810	20,350	18,880	17,410	15,950	14,480	13,010	11,550	10,080	8,750	7,870
206,001 ~ 206,500	23,380	21,910	20,450	18,980	17,510	16,050	14,580	13,110	11,650	10,180	8,810	7,930
206,501 ~ 207,000	23,480	22,010	20,550	19,080	17,610	16,150	14,680	13,210	11,750	10,280	8,870	7,990
207,001 ~ 207,500	23,580	22,110	20,650	19,180	17,710	16,250	14,780	13,310	11,850	10,380	8,930	8,050
207,501 ~ 208,000	23,680	22,210	20,750	19,280	17,810	16,350	14,880	13,410	11,950	10,480	9,010	8,110
208,001 ~ 208,500	23,780	22,310	20,850	19,380	17,910	16,450	14,980	13,510	12,050	10,580	9,110	8,170
208,501 ~ 209,000	23,880	22,410	20,950	19,480	18,010	16,550	15,080	13,610	12,150	10,680	9,210	8,230
209,001 ~ 209,500	23,980	22,510	21,050	19,580	18,110	16,650	15,180	13,710	12,250	10,780	9,310	8,290

106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）

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
209,501 ~ 210,000	24,080	22,610	21,150	19,680	18,210	16,750	15,280	13,810	12,350	10,880	9,410	8,350
210,001 ~ 210,500	24,180	22,710	21,250	19,780	18,310	16,850	15,380	13,910	12,450	10,980	9,510	8,410
210,501 ~ 211,000	24,280	22,810	21,350	19,880	18,410	16,950	15,480	14,010	12,550	11,080	9,610	8,470
211,001 ~ 211,500	24,380	22,910	21,450	19,980	18,510	17,050	15,580	14,110	12,650	11,180	9,710	8,530
211,501 ~ 212,000	24,480	23,010	21,550	20,080	18,610	17,150	15,680	14,210	12,750	11,280	9,810	8,590
212,001 ~ 212,500	24,580	23,110	21,650	20,180	18,710	17,250	15,780	14,310	12,850	11,380	9,910	8,650
212,501 ~ 213,000	24,680	23,210	21,750	20,280	18,810	17,350	15,880	14,410	12,950	11,480	10,010	8,710
213,001 ~ 213,500	24,780	23,310	21,850	20,380	18,910	17,450	15,980	14,510	13,050	11,580	10,110	8,770
213,501 ~ 214,000	24,880	23,410	21,950	20,480	19,010	17,550	16,080	14,610	13,150	11,680	10,210	8,830
214,001 ~ 214,500	24,980	23,510	22,050	20,580	19,110	17,650	16,180	14,710	13,250	11,780	10,310	8,890
214,501 ~ 215,000	25,080	23,610	22,150	20,680	19,210	17,750	16,280	14,810	13,350	11,880	10,410	8,950
215,001 ~ 215,500	25,180	23,710	22,250	20,780	19,310	17,850	16,380	14,910	13,450	11,980	10,510	9,050
215,501 ~ 216,000	25,280	23,810	22,350	20,880	19,410	17,950	16,480	15,010	13,550	12,080	10,610	9,150
216,001 ~ 216,500	25,380	23,910	22,450	20,980	19,510	18,050	16,580	15,110	13,650	12,180	10,710	9,250
216,501 ~ 217,000	25,480	24,010	22,550	21,080	19,610	18,150	16,680	15,210	13,750	12,280	10,810	9,350
217,001 ~ 217,500	25,580	24,110	22,650	21,180	19,710	18,250	16,780	15,310	13,850	12,380	10,910	9,450
217,501 ~ 218,000	25,680	24,210	22,750	21,280	19,810	18,350	16,880	15,410	13,950	12,480	11,010	9,550
218,001 ~ 218,500	25,780	24,310	22,850	21,380	19,910	18,450	16,980	15,510	14,050	12,580	11,110	9,650
218,501 ~ 219,000	25,880	24,410	22,950	21,480	20,010	18,550	17,080	15,610	14,150	12,680	11,210	9,750
219,001 ~ 219,500	25,980	24,510	23,050	21,580	20,110	18,650	17,180	15,710	14,250	12,780	11,310	9,850
219,501 ~ 220,000	26,080	24,610	23,150	21,680	20,210	18,750	17,280	15,810	14,350	12,880	11,410	9,950
220,001 ~ 220,500	26,180	24,710	23,250	21,780	20,310	18,850	17,380	15,910	14,450	12,980	11,510	10,050
220,501 ~ 221,000	26,280	24,810	23,350	21,880	20,410	18,950	17,480	16,010	14,550	13,080	11,610	10,150
221,001 ~ 221,500	26,380	24,910	23,450	21,980	20,510	19,050	17,580	16,110	14,650	13,180	11,710	10,250
221,501 ~ 222,000	26,480	25,010	23,550	22,080	20,610	19,150	17,680	16,210	14,750	13,280	11,810	10,350
222,001 ~ 222,500	26,580	25,110	23,650	22,180	20,710	19,250	17,780	16,310	14,850	13,380	11,910	10,450
222,501 ~ 223,000	26,680	25,210	23,750	22,280	20,810	19,350	17,880	16,410	14,950	13,480	12,010	10,550
223,001 ~ 223,500	26,780	25,310	23,850	22,380	20,910	19,450	17,980	16,510	15,050	13,580	12,110	10,650
223,501 ~ 224,000	26,880	25,410	23,950	22,480	21,010	19,550	18,080	16,610	15,150	13,680	12,210	10,750
224,001 ~ 224,500	26,980	25,510	24,050	22,580	21,110	19,650	18,180	16,710	15,250	13,780	12,310	10,850
224,501 ~ 225,000	27,080	25,610	24,150	22,680	21,210	19,750	18,280	16,810	15,350	13,880	12,410	10,950

106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﹚

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
225,001 ~ 225,500	27,180	25,710	24,250	22,780	21,310	19,850	18,380	16,910	15,450	13,980	12,510	11,050
225,501 ~ 226,000	27,280	25,810	24,350	22,880	21,410	19,950	18,480	17,010	15,550	14,080	12,610	11,150
226,001 ~ 226,500	27,380	25,910	24,450	22,980	21,510	20,050	18,580	17,110	15,650	14,180	12,710	11,250
226,501 ~ 227,000	27,480	26,010	24,550	23,080	21,610	20,150	18,680	17,210	15,750	14,280	12,810	11,350
227,001 ~ 227,500	27,580	26,110	24,650	23,180	21,710	20,250	18,780	17,310	15,850	14,380	12,910	11,450
227,501 ~ 228,000	27,680	26,210	24,750	23,280	21,810	20,350	18,880	17,410	15,950	14,480	13,010	11,550
228,001 ~ 228,500	27,780	26,310	24,850	23,380	21,910	20,450	18,980	17,510	16,050	14,580	13,110	11,650
228,501 ~ 229,000	27,880	26,410	24,950	23,480	22,010	20,550	19,080	17,610	16,150	14,680	13,210	11,750
229,001 ~ 229,500	27,980	26,510	25,050	23,580	22,110	20,650	19,180	17,710	16,250	14,780	13,310	11,850
229,501 ~ 230,000	28,080	26,610	25,150	23,680	22,210	20,750	19,280	17,810	16,350	14,880	13,410	11,950
230,001 ~ 230,500	28,180	26,710	25,250	23,780	22,310	20,850	19,380	17,910	16,450	14,980	13,510	12,050
230,501 ~ 231,000	28,280	26,810	25,350	23,880	22,410	20,950	19,480	18,010	16,550	15,080	13,610	12,150
231,001 ~ 231,500	28,380	26,910	25,450	23,980	22,510	21,050	19,580	18,110	16,650	15,180	13,710	12,250
231,501 ~ 232,000	28,480	27,010	25,550	24,080	22,610	21,150	19,680	18,210	16,750	15,280	13,810	12,350
232,001 ~ 232,500	28,580	27,110	25,650	24,180	22,710	21,250	19,780	18,310	16,850	15,380	13,910	12,450
232,501 ~ 233,000	28,680	27,210	25,750	24,280	22,810	21,350	19,880	18,410	16,950	15,480	14,010	12,550
233,001 ~ 233,500	28,780	27,310	25,850	24,380	22,910	21,450	19,980	18,510	17,050	15,580	14,110	12,650
233,501 ~ 234,000	28,880	27,410	25,950	24,480	23,010	21,550	20,080	18,610	17,150	15,680	14,210	12,750
234,001 ~ 234,500	28,980	27,510	26,050	24,580	23,110	21,650	20,180	18,710	17,250	15,780	14,310	12,850
234,501 ~ 235,000	29,080	27,610	26,150	24,680	23,210	21,750	20,280	18,810	17,350	15,880	14,410	12,950
235,001 ~ 235,500	29,210	27,710	26,250	24,780	23,310	21,850	20,380	18,910	17,450	15,980	14,510	13,050
235,501 ~ 236,000	29,360	27,810	26,350	24,880	23,410	21,950	20,480	19,010	17,550	16,080	14,610	13,150
236,001 ~ 236,500	29,510	27,910	26,450	24,980	23,510	22,050	20,580	19,110	17,650	16,180	14,710	13,250
236,501 ~ 237,000	29,660	28,010	26,550	25,080	23,610	22,150	20,680	19,210	17,750	16,280	14,810	13,350
237,001 ~ 237,500	29,810	28,110	26,650	25,180	23,710	22,250	20,780	19,310	17,850	16,380	14,910	13,450
237,501 ~ 238,000	29,960	28,210	26,750	25,280	23,810	22,350	20,880	19,410	17,950	16,480	15,010	13,550
238,001 ~ 238,500	30,110	28,310	26,850	25,380	23,910	22,450	20,980	19,510	18,050	16,580	15,110	13,650
238,501 ~ 239,000	30,260	28,410	26,950	25,480	24,010	22,550	21,080	19,610	18,150	16,680	15,210	13,750
239,001 ~ 239,500	30,410	28,510	27,050	25,580	24,110	22,650	21,180	19,710	18,250	16,780	15,310	13,850
239,501 ~ 240,000	30,560	28,610	27,150	25,680	24,210	22,750	21,280	19,810	18,350	16,880	15,410	13,950
240,001 ~ 240,500	30,710	28,710	27,250	25,780	24,310	22,850	21,380	19,910	18,450	16,980	15,510	14,050

106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）

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
240,501 ~ 241,000	30,860	28,810	27,350	25,880	24,410	22,950	21,480	20,010	18,550	17,080	15,610	14,150
241,001 ~ 241,500	31,010	28,910	27,450	25,980	24,510	23,050	21,580	20,110	18,650	17,180	15,710	14,250
241,501 ~ 242,000	31,160	29,010	27,550	26,080	24,610	23,150	21,680	20,210	18,750	17,280	15,810	14,350
242,001 ~ 242,500	31,310	29,110	27,650	26,180	24,710	23,250	21,780	20,310	18,850	17,380	15,910	14,450
242,501 ~ 243,000	31,460	29,260	27,750	26,280	24,810	23,350	21,880	20,410	18,950	17,480	16,010	14,550
243,001 ~ 243,500	31,610	29,410	27,850	26,380	24,910	23,450	21,980	20,510	19,050	17,580	16,110	14,650
243,501 ~ 244,000	31,760	29,560	27,950	26,480	25,010	23,550	22,080	20,610	19,150	17,680	16,210	14,750
244,001 ~ 244,500	31,910	29,710	28,050	26,580	25,110	23,650	22,180	20,710	19,250	17,780	16,310	14,850
244,501 ~ 245,000	32,060	29,860	28,150	26,680	25,210	23,750	22,280	20,810	19,350	17,880	16,410	14,950
245,001 ~ 245,500	32,210	30,010	28,250	26,780	25,310	23,850	22,380	20,910	19,450	17,980	16,510	15,050
245,501 ~ 246,000	32,360	30,160	28,350	26,880	25,410	23,950	22,480	21,010	19,550	18,080	16,610	15,150
246,001 ~ 246,500	32,510	30,310	28,450	26,980	25,510	24,050	22,580	21,110	19,650	18,180	16,710	15,250
246,501 ~ 247,000	32,660	30,460	28,550	27,080	25,610	24,150	22,680	21,210	19,750	18,280	16,810	15,350
247,001 ~ 247,500	32,810	30,610	28,650	27,180	25,710	24,250	22,780	21,310	19,850	18,380	16,910	15,450
247,501 ~ 248,000	32,960	30,760	28,750	27,280	25,810	24,350	22,880	21,410	19,950	18,480	17,010	15,550
248,001 ~ 248,500	33,110	30,910	28,850	27,380	25,910	24,450	22,980	21,510	20,050	18,580	17,110	15,650
248,501 ~ 249,000	33,260	31,060	28,950	27,480	26,010	24,550	23,080	21,610	20,150	18,680	17,210	15,750
249,001 ~ 249,500	33,410	31,210	29,050	27,580	26,110	24,650	23,180	21,710	20,250	18,780	17,310	15,850
249,501 ~ 250,000	33,560	31,360	29,160	27,680	26,210	24,750	23,280	21,810	20,350	18,880	17,410	15,950
250,001 ~ 250,500	33,710	31,510	29,310	27,780	26,310	24,850	23,380	21,910	20,450	18,980	17,510	16,050
250,501 ~ 251,000	33,860	31,660	29,460	27,880	26,410	24,950	23,480	22,010	20,550	19,080	17,610	16,150
251,001 ~ 251,500	34,010	31,810	29,610	27,980	26,510	25,050	23,580	22,110	20,650	19,180	17,710	16,250
251,501 ~ 252,000	34,160	31,960	29,760	28,080	26,610	25,150	23,680	22,210	20,750	19,280	17,810	16,350
252,001 ~ 252,500	34,310	32,110	29,910	28,180	26,710	25,250	23,780	22,310	20,850	19,380	17,910	16,450
252,501 ~ 253,000	34,460	32,260	30,060	28,280	26,810	25,350	23,880	22,410	20,950	19,480	18,010	16,550
253,001 ~ 253,500	34,610	32,410	30,210	28,380	26,910	25,450	23,980	22,510	21,050	19,580	18,110	16,650
253,501 ~ 254,000	34,760	32,560	30,360	28,480	27,010	25,550	24,080	22,610	21,150	19,680	18,210	16,750
254,001 ~ 254,500	34,910	32,710	30,510	28,580	27,110	25,650	24,180	22,710	21,250	19,780	18,310	16,850
254,501 ~ 255,000	35,060	32,860	30,660	28,680	27,210	25,750	24,280	22,810	21,350	19,880	18,410	16,950
255,001 ~ 255,500	35,210	33,010	30,810	28,780	27,310	25,850	24,380	22,910	21,450	19,980	18,510	17,050
255,501 ~ 256,000	35,360	33,160	30,960	28,880	27,410	25,950	24,480	23,010	21,550	20,080	18,610	17,150

106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﹚

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
256,001 ~ 256,500	35,510	33,310	31,110	28,980	27,510	26,050	24,580	23,110	21,650	20,180	18,710	17,250
256,501 ~ 257,000	35,660	33,460	31,260	29,080	27,610	26,150	24,680	23,210	21,750	20,280	18,810	17,350
257,001 ~ 257,500	35,810	33,610	31,410	29,210	27,710	26,250	24,780	23,310	21,850	20,380	18,910	17,450
257,501 ~ 258,000	35,960	33,760	31,560	29,360	27,810	26,350	24,880	23,410	21,950	20,480	19,010	17,550
258,001 ~ 258,500	36,110	33,910	31,710	29,510	27,910	26,450	24,980	23,510	22,050	20,580	19,110	17,650
258,501 ~ 259,000	36,260	34,060	31,860	29,660	28,010	26,550	25,080	23,610	22,150	20,680	19,210	17,750
259,001 ~ 259,500	36,410	34,210	32,010	29,810	28,110	26,650	25,180	23,710	22,250	20,780	19,310	17,850
259,501 ~ 260,000	36,560	34,360	32,160	29,960	28,210	26,750	25,280	23,810	22,350	20,880	19,410	17,950
260,001 ~ 260,500	36,710	34,510	32,310	30,110	28,310	26,850	25,380	23,910	22,450	20,980	19,510	18,050
260,501 ~ 261,000	36,860	34,660	32,460	30,260	28,410	26,950	25,480	24,010	22,550	21,080	19,610	18,150
261,001 ~ 261,500	37,010	34,810	32,610	30,410	28,510	27,050	25,580	24,110	22,650	21,180	19,710	18,250
261,501 ~ 262,000	37,160	34,960	32,760	30,560	28,610	27,150	25,680	24,210	22,750	21,280	19,810	18,350
262,001 ~ 262,500	37,310	35,110	32,910	30,710	28,710	27,250	25,780	24,310	22,850	21,380	19,910	18,450
262,501 ~ 263,000	37,460	35,260	33,060	30,860	28,810	27,350	25,880	24,410	22,950	21,480	20,010	18,550
263,001 ~ 263,500	37,610	35,410	33,210	31,010	28,910	27,450	25,980	24,510	23,050	21,580	20,110	18,650
263,501 ~ 264,000	37,760	35,560	33,360	31,160	29,010	27,550	26,080	24,610	23,150	21,680	20,210	18,750
264,001 ~ 264,500	37,910	35,710	33,510	31,310	29,110	27,650	26,180	24,710	23,250	21,780	20,310	18,850
264,501 ~ 265,000	38,060	35,860	33,660	31,460	29,260	27,750	26,280	24,810	23,350	21,880	20,410	18,950
265,001 ~ 265,500	38,210	36,010	33,810	31,610	29,410	27,850	26,380	24,910	23,450	21,980	20,510	19,050
265,501 ~ 266,000	38,360	36,160	33,960	31,760	29,560	27,950	26,480	25,010	23,550	22,080	20,610	19,150
266,001 ~ 266,500	38,510	36,310	34,110	31,910	29,710	28,050	26,580	25,110	23,650	22,180	20,710	19,250
266,501 ~ 267,000	38,660	36,460	34,260	32,060	29,860	28,150	26,680	25,210	23,750	22,280	20,810	19,350
267,001 ~ 267,500	38,810	36,610	34,410	32,210	30,010	28,250	26,780	25,310	23,850	22,380	20,910	19,450
267,501 ~ 268,000	38,960	36,760	34,560	32,360	30,160	28,350	26,880	25,410	23,950	22,480	21,010	19,550
268,001 ~ 268,500	39,110	36,910	34,710	32,510	30,310	28,450	26,980	25,510	24,050	22,580	21,110	19,650
268,501 ~ 269,000	39,260	37,060	34,860	32,660	30,460	28,550	27,080	25,610	24,150	22,680	21,210	19,750
269,001 ~ 269,500	39,410	37,210	35,010	32,810	30,610	28,650	27,180	25,710	24,250	22,780	21,310	19,850
269,501 ~ 270,000	39,560	37,360	35,160	32,960	30,760	28,750	27,280	25,810	24,350	22,880	21,410	19,950
270,001 ~ 270,500	39,710	37,510	35,310	33,110	30,910	28,850	27,380	25,910	24,450	22,980	21,510	20,050
270,501 ~ 271,000	39,860	37,660	35,460	33,260	31,060	28,950	27,480	26,010	24,550	23,080	21,610	20,150
271,001 ~ 271,500	40,010	37,810	35,610	33,410	31,210	29,050	27,580	26,110	24,650	23,180	21,710	20,250

106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）

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
271,501 ~ 272,000	40,160	37,960	35,760	33,560	31,360	29,160	27,680	26,210	24,750	23,280	21,810	20,350
272,001 ~ 272,500	40,310	38,110	35,910	33,710	31,510	29,310	27,780	26,310	24,850	23,380	21,910	20,450
272,501 ~ 273,000	40,460	38,260	36,060	33,860	31,660	29,460	27,880	26,410	24,950	23,480	22,010	20,550
273,001 ~ 273,500	40,610	38,410	36,210	34,010	31,810	29,610	27,980	26,510	25,050	23,580	22,110	20,650
273,501 ~ 274,000	40,760	38,560	36,360	34,160	31,960	29,760	28,080	26,610	25,150	23,680	22,210	20,750
274,001 ~ 274,500	40,910	38,710	36,510	34,310	32,110	29,910	28,180	26,710	25,250	23,780	22,310	20,850
274,501 ~ 275,000	41,060	38,860	36,660	34,460	32,260	30,060	28,280	26,810	25,350	23,880	22,410	20,950
275,001 ~ 275,500	41,210	39,010	36,810	34,610	32,410	30,210	28,380	26,910	25,450	23,980	22,510	21,050
275,501 ~ 276,000	41,360	39,160	36,960	34,760	32,560	30,360	28,480	27,010	25,550	24,080	22,610	21,150
276,001 ~ 276,500	41,510	39,310	37,110	34,910	32,710	30,510	28,580	27,110	25,650	24,180	22,710	21,250
276,501 ~ 277,000	41,660	39,460	37,260	35,060	32,860	30,660	28,680	27,210	25,750	24,280	22,810	21,350
277,001 ~ 277,500	41,810	39,610	37,410	35,210	33,010	30,810	28,780	27,310	25,850	24,380	22,910	21,450
277,501 ~ 278,000	41,960	39,760	37,560	35,360	33,160	30,960	28,880	27,410	25,950	24,480	23,010	21,550
278,001 ~ 278,500	42,110	39,910	37,710	35,510	33,310	31,110	28,980	27,510	26,050	24,580	23,110	21,650
278,501 ~ 279,000	42,260	40,060	37,860	35,660	33,460	31,260	29,080	27,610	26,150	24,680	23,210	21,750
279,001 ~ 279,500	42,410	40,210	38,010	35,810	33,610	31,410	29,210	27,710	26,250	24,780	23,310	21,850
279,501 ~ 280,000	42,560	40,360	38,160	35,960	33,760	31,560	29,360	27,810	26,350	24,880	23,410	21,950
280,001 ~ 280,500	42,710	40,510	38,310	36,110	33,910	31,710	29,510	27,910	26,450	24,980	23,510	22,050
280,501 ~ 281,000	42,860	40,660	38,460	36,260	34,060	31,860	29,660	28,010	26,550	25,080	23,610	22,150
281,001 ~ 281,500	43,010	40,810	38,610	36,410	34,210	32,010	29,810	28,110	26,650	25,180	23,710	22,250
281,501 ~ 282,000	43,160	40,960	38,760	36,560	34,360	32,160	29,960	28,210	26,750	25,280	23,810	22,350
282,001 ~ 282,500	43,310	41,110	38,910	36,710	34,510	32,310	30,110	28,310	26,850	25,380	23,910	22,450
282,501 ~ 283,000	43,460	41,260	39,060	36,860	34,660	32,460	30,260	28,410	26,950	25,480	24,010	22,550
283,001 ~ 283,500	43,610	41,410	39,210	37,010	34,810	32,610	30,410	28,510	27,050	25,580	24,110	22,650
283,501 ~ 284,000	43,760	41,560	39,360	37,160	34,960	32,760	30,560	28,610	27,150	25,680	24,210	22,750
284,001 ~ 284,500	43,910	41,710	39,510	37,310	35,110	32,910	30,710	28,710	27,250	25,780	24,310	22,850
284,501 ~ 285,000	44,060	41,860	39,660	37,460	35,260	33,060	30,860	28,810	27,350	25,880	24,410	22,950
285,001 ~ 285,500	44,210	42,010	39,810	37,610	35,410	33,210	31,010	28,910	27,450	25,980	24,510	23,050
285,501 ~ 286,000	44,360	42,160	39,960	37,760	35,560	33,360	31,160	29,010	27,550	26,080	24,610	23,150
286,001 ~ 286,500	44,510	42,310	40,110	37,910	35,710	33,510	31,310	29,110	27,650	26,180	24,710	23,250
286,501 ~ 287,000	44,660	42,460	40,260	38,060	35,860	33,660	31,460	29,260	27,750	26,280	24,810	23,350

106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﹚

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
287,001 ~ 287,500	44,810	42,610	40,410	38,210	36,010	33,810	31,610	29,410	27,850	26,380	24,910	23,450
287,501 ~ 288,000	44,960	42,760	40,560	38,360	36,160	33,960	31,760	29,560	27,950	26,480	25,010	23,550
288,001 ~ 288,500	45,110	42,910	40,710	38,510	36,310	34,110	31,910	29,710	28,050	26,580	25,110	23,650
288,501 ~ 289,000	45,260	43,060	40,860	38,660	36,460	34,260	32,060	29,860	28,150	26,680	25,210	23,750
289,001 ~ 289,500	45,410	43,210	41,010	38,810	36,610	34,410	32,210	30,010	28,250	26,780	25,310	23,850
289,501 ~ 290,000	45,560	43,360	41,160	38,960	36,760	34,560	32,360	30,160	28,350	26,880	25,410	23,950
290,001 ~ 290,500	45,710	43,510	41,310	39,110	36,910	34,710	32,510	30,310	28,450	26,980	25,510	24,050
290,501 ~ 291,000	45,860	43,660	41,460	39,260	37,060	34,860	32,660	30,460	28,550	27,080	25,610	24,150
291,001 ~ 291,500	46,010	43,810	41,610	39,410	37,210	35,010	32,810	30,610	28,650	27,180	25,710	24,250
291,501 ~ 292,000	46,160	43,960	41,760	39,560	37,360	35,160	32,960	30,760	28,750	27,280	25,810	24,350
292,001 ~ 292,500	46,310	44,110	41,910	39,710	37,510	35,310	33,110	30,910	28,850	27,380	25,910	24,450
292,501 ~ 293,000	46,460	44,260	42,060	39,860	37,660	35,460	33,260	31,060	28,950	27,480	26,010	24,550
293,001 ~ 293,500	46,610	44,410	42,210	40,010	37,810	35,610	33,410	31,210	29,050	27,580	26,110	24,650
293,501 ~ 294,000	46,760	44,560	42,360	40,160	37,960	35,760	33,560	31,360	29,160	27,680	26,210	24,750
294,001 ~ 294,500	46,910	44,710	42,510	40,310	38,110	35,910	33,710	31,510	29,310	27,780	26,310	24,850
294,501 ~ 295,000	47,060	44,860	42,660	40,460	38,260	36,060	33,860	31,660	29,460	27,880	26,410	24,950
295,001 ~ 295,500	47,210	45,010	42,810	40,610	38,410	36,210	34,010	31,810	29,610	27,980	26,510	25,050
295,501 ~ 296,000	47,360	45,160	42,960	40,760	38,560	36,360	34,160	31,960	29,760	28,080	26,610	25,150
296,001 ~ 296,500	47,510	45,310	43,110	40,910	38,710	36,510	34,310	32,110	29,910	28,180	26,710	25,250
296,501 ~ 297,000	47,660	45,460	43,260	41,060	38,860	36,660	34,460	32,260	30,060	28,280	26,810	25,350
297,001 ~ 297,500	47,810	45,610	43,410	41,210	39,010	36,810	34,610	32,410	30,210	28,380	26,910	25,450
297,501 ~ 298,000	47,960	45,760	43,560	41,360	39,160	36,960	34,760	32,560	30,360	28,480	27,010	25,550
298,001 ~ 298,500	48,110	45,910	43,710	41,510	39,310	37,110	34,910	32,710	30,510	28,580	27,110	25,650
298,501 ~ 299,000	48,260	46,060	43,860	41,660	39,460	37,260	35,060	32,860	30,660	28,680	27,210	25,750
299,001 ~ 299,500	48,410	46,210	44,010	41,810	39,610	37,410	35,210	33,010	30,810	28,780	27,310	25,850
299,501 ~ 300,000	48,560	46,360	44,160	41,960	39,760	37,560	35,360	33,160	30,960	28,880	27,410	25,950
300,001 ~ 300,500	48,710	46,510	44,310	42,110	39,910	37,710	35,510	33,310	31,110	28,980	27,510	26,050
300,501 ~ 301,000	48,860	46,660	44,460	42,260	40,060	37,860	35,660	33,460	31,260	29,080	27,610	26,150
301,001 ~ 301,500	49,010	46,810	44,610	42,410	40,210	38,010	35,810	33,610	31,410	29,210	27,710	26,250
301,501 ~ 302,000	49,160	46,960	44,760	42,560	40,360	38,160	35,960	33,760	31,560	29,360	27,810	26,350
302,001 ~ 302,500	49,310	47,110	44,910	42,710	40,510	38,310	36,110	33,910	31,710	29,510	27,910	26,450

106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﹚

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
302,501 ~ 303,000	49,460	47,260	45,060	42,860	40,660	38,460	36,260	34,060	31,860	29,660	28,010	26,550
303,001 ~ 303,500	49,610	47,410	45,210	43,010	40,810	38,610	36,410	34,210	32,010	29,810	28,110	26,650
303,501 ~ 304,000	49,760	47,560	45,360	43,160	40,960	38,760	36,560	34,360	32,160	29,960	28,210	26,750
304,001 ~ 304,500	49,910	47,710	45,510	43,310	41,110	38,910	36,710	34,510	32,310	30,110	28,310	26,850
304,501 ~ 305,000	50,060	47,860	45,660	43,460	41,260	39,060	36,860	34,660	32,460	30,260	28,410	26,950
305,001 ~ 305,500	50,210	48,010	45,810	43,610	41,410	39,210	37,010	34,810	32,610	30,410	28,510	27,050
305,501 ~ 306,000	50,360	48,160	45,960	43,760	41,560	39,360	37,160	34,960	32,760	30,560	28,610	27,150
306,001 ~ 306,500	50,510	48,310	46,110	43,910	41,710	39,510	37,310	35,110	32,910	30,710	28,710	27,250
306,501 ~ 307,000	50,660	48,460	46,260	44,060	41,860	39,660	37,460	35,260	33,060	30,860	28,810	27,350
307,001 ~ 307,500	50,810	48,610	46,410	44,210	42,010	39,810	37,610	35,410	33,210	31,010	28,910	27,450
307,501 ~ 308,000	50,960	48,760	46,560	44,360	42,160	39,960	37,760	35,560	33,360	31,160	29,010	27,550
308,001 ~ 308,500	51,110	48,910	46,710	44,510	42,310	40,110	37,910	35,710	33,510	31,310	29,110	27,650
308,501 ~ 309,000	51,260	49,060	46,860	44,660	42,460	40,260	38,060	35,860	33,660	31,460	29,260	27,750
309,001 ~ 309,500	51,410	49,210	47,010	44,810	42,610	40,410	38,210	36,010	33,810	31,610	29,410	27,850
309,501 ~ 310,000	51,560	49,360	47,160	44,960	42,760	40,560	38,360	36,160	33,960	31,760	29,560	27,950
310,001 ~ 310,500	51,710	49,510	47,310	45,110	42,910	40,710	38,510	36,310	34,110	31,910	29,710	28,050
310,501 ~ 311,000	51,860	49,660	47,460	45,260	43,060	40,860	38,660	36,460	34,260	32,060	29,860	28,150
311,001 ~ 311,500	52,010	49,810	47,610	45,410	43,210	41,010	38,810	36,610	34,410	32,210	30,010	28,250
311,501 ~ 312,000	52,160	49,960	47,760	45,560	43,360	41,160	38,960	36,760	34,560	32,360	30,160	28,350
312,001 ~ 312,500	52,310	50,110	47,910	45,710	43,510	41,310	39,110	36,910	34,710	32,510	30,310	28,450
312,501 ~ 313,000	52,460	50,260	48,060	45,860	43,660	41,460	39,260	37,060	34,860	32,660	30,460	28,550
313,001 ~ 313,500	52,610	50,410	48,210	46,010	43,810	41,610	39,410	37,210	35,010	32,810	30,610	28,650
313,501 ~ 314,000	52,760	50,560	48,360	46,160	43,960	41,760	39,560	37,360	35,160	32,960	30,760	28,750
314,001 ~ 314,500	52,910	50,710	48,510	46,310	44,110	41,910	39,710	37,510	35,310	33,110	30,910	28,850
314,501 ~ 315,000	53,060	50,860	48,660	46,460	44,260	42,060	39,860	37,660	35,460	33,260	31,060	28,950
315,001 ~ 315,500	53,210	51,010	48,810	46,610	44,410	42,210	40,010	37,810	35,610	33,410	31,210	29,050
315,501 ~ 316,000	53,360	51,160	48,960	46,760	44,560	42,360	40,160	37,960	35,760	33,560	31,360	29,160
316,001 ~ 316,500	53,510	51,310	49,110	46,910	44,710	42,510	40,310	38,110	35,910	33,710	31,510	29,310
316,501 ~ 317,000	53,660	51,460	49,260	47,060	44,860	42,660	40,460	38,260	36,060	33,860	31,660	29,460
317,001 ~ 317,500	53,810	51,610	49,410	47,210	45,010	42,810	40,610	38,410	36,210	34,010	31,810	29,610
317,501 ~ 318,000	53,960	51,760	49,560	47,360	45,160	42,960	40,760	38,560	36,360	34,160	31,960	29,760

106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﹚

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
318,001 ~ 318,500	54,110	51,910	49,710	47,510	45,310	43,110	40,910	38,710	36,510	34,310	32,110	29,910
318,501 ~ 319,000	54,260	52,060	49,860	47,660	45,460	43,260	41,060	38,860	36,660	34,460	32,260	30,060
319,001 ~ 319,500	54,410	52,210	50,010	47,810	45,610	43,410	41,210	39,010	36,810	34,610	32,410	30,210
319,501 ~ 320,000	54,560	52,360	50,160	47,960	45,760	43,560	41,360	39,160	36,960	34,760	32,560	30,360
320,001 ~ 320,500	54,710	52,510	50,310	48,110	45,910	43,710	41,510	39,310	37,110	34,910	32,710	30,510
320,501 ~ 321,000	54,860	52,660	50,460	48,260	46,060	43,860	41,660	39,460	37,260	35,060	32,860	30,660
321,001 ~ 321,500	55,010	52,810	50,610	48,410	46,210	44,010	41,810	39,610	37,410	35,210	33,010	30,810
321,501 ~ 322,000	55,160	52,960	50,760	48,560	46,360	44,160	41,960	39,760	37,560	35,360	33,160	30,960
322,001 ~ 322,500	55,310	53,110	50,910	48,710	46,510	44,310	42,110	39,910	37,710	35,510	33,310	31,110
322,501 ~ 323,000	55,460	53,260	51,060	48,860	46,660	44,460	42,260	40,060	37,860	35,660	33,460	31,260
323,001 ~ 323,500	55,610	53,410	51,210	49,010	46,810	44,610	42,410	40,210	38,010	35,810	33,610	31,410
323,501 ~ 324,000	55,760	53,560	51,360	49,160	46,960	44,760	42,560	40,360	38,160	35,960	33,760	31,560
324,001 ~ 324,500	55,910	53,710	51,510	49,310	47,110	44,910	42,710	40,510	38,310	36,110	33,910	31,710
324,501 ~ 325,000	56,060	53,860	51,660	49,460	47,260	45,060	42,860	40,660	38,460	36,260	34,060	31,860
325,001 ~ 325,500	56,210	54,010	51,810	49,610	47,410	45,210	43,010	40,810	38,610	36,410	34,210	32,010
325,501 ~ 326,000	56,360	54,160	51,960	49,760	47,560	45,360	43,160	40,960	38,760	36,560	34,360	32,160
326,001 ~ 326,500	56,510	54,310	52,110	49,910	47,710	45,510	43,310	41,110	38,910	36,710	34,510	32,310
326,501 ~ 327,000	56,660	54,460	52,260	50,060	47,860	45,660	43,460	41,260	39,060	36,860	34,660	32,460
327,001 ~ 327,500	56,810	54,610	52,410	50,210	48,010	45,810	43,610	41,410	39,210	37,010	34,810	32,610
327,501 ~ 328,000	56,960	54,760	52,560	50,360	48,160	45,960	43,760	41,560	39,360	37,160	34,960	32,760
328,001 ~ 328,500	57,110	54,910	52,710	50,510	48,310	46,110	43,910	41,710	39,510	37,310	35,110	32,910
328,501 ~ 329,000	57,260	55,060	52,860	50,660	48,460	46,260	44,060	41,860	39,660	37,460	35,260	33,060
329,001 ~ 329,500	57,410	55,210	53,010	50,810	48,610	46,410	44,210	42,010	39,810	37,610	35,410	33,210
329,501 ~ 330,000	57,560	55,360	53,160	50,960	48,760	46,560	44,360	42,160	39,960	37,760	35,560	33,360
330,001 ~ 330,500	57,710	55,510	53,310	51,110	48,910	46,710	44,510	42,310	40,110	37,910	35,710	33,510
330,501 ~ 331,000	57,860	55,660	53,460	51,260	49,060	46,860	44,660	42,460	40,260	38,060	35,860	33,660
331,001 ~ 331,500	58,010	55,810	53,610	51,410	49,210	47,010	44,810	42,610	40,410	38,210	36,010	33,810
331,501 ~ 332,000	58,160	55,960	53,760	51,560	49,360	47,160	44,960	42,760	40,560	38,360	36,160	33,960
332,001 ~ 332,500	58,310	56,110	53,910	51,710	49,510	47,310	45,110	42,910	40,710	38,510	36,310	34,110
332,501 ~ 333,000	58,460	56,260	54,060	51,860	49,660	47,460	45,260	43,060	40,860	38,660	36,460	34,260
333,001 ~ 333,500	58,610	56,410	54,210	52,010	49,810	47,610	45,410	43,210	41,010	38,810	36,610	34,410

106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﹚

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
333,501 ~ 334,000	58,760	56,560	54,360	52,160	49,960	47,760	45,560	43,360	41,160	38,960	36,760	34,560
334,001 ~ 334,500	58,910	56,710	54,510	52,310	50,110	47,910	45,710	43,510	41,310	39,110	36,910	34,710
334,501 ~ 335,000	59,060	56,860	54,660	52,460	50,260	48,060	45,860	43,660	41,460	39,260	37,060	34,860
335,001 ~ 335,500	59,210	57,010	54,810	52,610	50,410	48,210	46,010	43,810	41,610	39,410	37,210	35,010
335,501 ~ 336,000	59,360	57,160	54,960	52,760	50,560	48,360	46,160	43,960	41,760	39,560	37,360	35,160
336,001 ~ 336,500	59,510	57,310	55,110	52,910	50,710	48,510	46,310	44,110	41,910	39,710	37,510	35,310
336,501 ~ 337,000	59,660	57,460	55,260	53,060	50,860	48,660	46,460	44,260	42,060	39,860	37,660	35,460
337,001 ~ 337,500	59,810	57,610	55,410	53,210	51,010	48,810	46,610	44,410	42,210	40,010	37,810	35,610
337,501 ~ 338,000	59,960	57,760	55,560	53,360	51,160	48,960	46,760	44,560	42,360	40,160	37,960	35,760
338,001 ~ 338,500	60,110	57,910	55,710	53,510	51,310	49,110	46,910	44,710	42,510	40,310	38,110	35,910
338,501 ~ 339,000	60,260	58,060	55,860	53,660	51,460	49,260	47,060	44,860	42,660	40,460	38,260	36,060
339,001 ~ 339,500	60,410	58,210	56,010	53,810	51,610	49,410	47,210	45,010	42,810	40,610	38,410	36,210
339,501 ~ 340,000	60,560	58,360	56,160	53,960	51,760	49,560	47,360	45,160	42,960	40,760	38,560	36,360
340,001 ~ 340,500	60,710	58,510	56,310	54,110	51,910	49,710	47,510	45,310	43,110	40,910	38,710	36,510
340,501 ~ 341,000	60,860	58,660	56,460	54,260	52,060	49,860	47,660	45,460	43,260	41,060	38,860	36,660
341,001 ~ 341,500	61,010	58,810	56,610	54,410	52,210	50,010	47,810	45,610	43,410	41,210	39,010	36,810
341,501 ~ 342,000	61,160	58,960	56,760	54,560	52,360	50,160	47,960	45,760	43,560	41,360	39,160	36,960
342,001 ~ 342,500	61,310	59,110	56,910	54,710	52,510	50,310	48,110	45,910	43,710	41,510	39,310	37,110
342,501 ~ 343,000	61,460	59,260	57,060	54,860	52,660	50,460	48,260	46,060	43,860	41,660	39,460	37,260
343,001 ~ 343,500	61,610	59,410	57,210	55,010	52,810	50,610	48,410	46,210	44,010	41,810	39,610	37,410
343,501 ~ 344,000	61,760	59,560	57,360	55,160	52,960	50,760	48,560	46,360	44,160	41,960	39,760	37,560
344,001 ~ 344,500	61,910	59,710	57,510	55,310	53,110	50,910	48,710	46,510	44,310	42,110	39,910	37,710
344,501 ~ 345,000	62,060	59,860	57,660	55,460	53,260	51,060	48,860	46,660	44,460	42,260	40,060	37,860
345,001 ~ 345,500	62,210	60,010	57,810	55,610	53,410	51,210	49,010	46,810	44,610	42,410	40,210	38,010
345,501 ~ 346,000	62,360	60,160	57,960	55,760	53,560	51,360	49,160	46,960	44,760	42,560	40,360	38,160
346,001 ~ 346,500	62,510	60,310	58,110	55,910	53,710	51,510	49,310	47,110	44,910	42,710	40,510	38,310
346,501 ~ 347,000	62,660	60,460	58,260	56,060	53,860	51,660	49,460	47,260	45,060	42,860	40,660	38,460
347,001 ~ 347,500	62,810	60,610	58,410	56,210	54,010	51,810	49,610	47,410	45,210	43,010	40,810	38,610
347,501 ~ 348,000	62,960	60,760	58,560	56,360	54,160	51,960	49,760	47,560	45,360	43,160	40,960	38,760
348,001 ~ 348,500	63,110	60,910	58,710	56,510	54,310	52,110	49,910	47,710	45,510	43,310	41,110	38,910
348,501 ~ 349,000	63,260	61,060	58,860	56,660	54,460	52,260	50,060	47,860	45,660	43,460	41,260	39,060

106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﹚

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
349,001 ~ 349,500	63,410	61,210	59,010	56,810	54,610	52,410	50,210	48,010	45,810	43,610	41,410	39,210
349,501 ~ 350,000	63,560	61,360	59,160	56,960	54,760	52,560	50,360	48,160	45,960	43,760	41,560	39,360
350,001 ~ 350,500	63,710	61,510	59,310	57,110	54,910	52,710	50,510	48,310	46,110	43,910	41,710	39,510
350,501 ~ 351,000	63,860	61,660	59,460	57,260	55,060	52,860	50,660	48,460	46,260	44,060	41,860	39,660
351,001 ~ 351,500	64,010	61,810	59,610	57,410	55,210	53,010	50,810	48,610	46,410	44,210	42,010	39,810
351,501 ~ 352,000	64,160	61,960	59,760	57,560	55,360	53,160	50,960	48,760	46,560	44,360	42,160	39,960
352,001 ~ 352,500	64,310	62,110	59,910	57,710	55,510	53,310	51,110	48,910	46,710	44,510	42,310	40,110
352,501 ~ 353,000	64,460	62,260	60,060	57,860	55,660	53,460	51,260	49,060	46,860	44,660	42,460	40,260
353,001 ~ 353,500	64,610	62,410	60,210	58,010	55,810	53,610	51,410	49,210	47,010	44,810	42,610	40,410
353,501 ~ 354,000	64,760	62,560	60,360	58,160	55,960	53,760	51,560	49,360	47,160	44,960	42,760	40,560
354,001 ~ 354,500	64,910	62,710	60,510	58,310	56,110	53,910	51,710	49,510	47,310	45,110	42,910	40,710
354,501 ~ 355,000	65,060	62,860	60,660	58,460	56,260	54,060	51,860	49,660	47,460	45,260	43,060	40,860
355,001 ~ 355,500	65,210	63,010	60,810	58,610	56,410	54,210	52,010	49,810	47,610	45,410	43,210	41,010
355,501 ~ 356,000	65,360	63,160	60,960	58,760	56,560	54,360	52,160	49,960	47,760	45,560	43,360	41,160
356,001 ~ 356,500	65,510	63,310	61,110	58,910	56,710	54,510	52,310	50,110	47,910	45,710	43,510	41,310
356,501 ~ 357,000	65,660	63,460	61,260	59,060	56,860	54,660	52,460	50,260	48,060	45,860	43,660	41,460
357,001 ~ 357,500	65,810	63,610	61,410	59,210	57,010	54,810	52,610	50,410	48,210	46,010	43,810	41,610
357,501 ~ 358,000	65,960	63,760	61,560	59,360	57,160	54,960	52,760	50,560	48,360	46,160	43,960	41,760
358,001 ~ 358,500	66,110	63,910	61,710	59,510	57,310	55,110	52,910	50,710	48,510	46,310	44,110	41,910
358,501 ~ 359,000	66,260	64,060	61,860	59,660	57,460	55,260	53,060	50,860	48,660	46,460	44,260	42,060
359,001 ~ 359,500	66,410	64,210	62,010	59,810	57,610	55,410	53,210	51,010	48,810	46,610	44,410	42,210
359,501 ~ 360,000	66,560	64,360	62,160	59,960	57,760	55,560	53,360	51,160	48,960	46,760	44,560	42,360
360,001 ~ 360,500	66,710	64,510	62,310	60,110	57,910	55,710	53,510	51,310	49,110	46,910	44,710	42,510
360,501 ~ 361,000	66,860	64,660	62,460	60,260	58,060	55,860	53,660	51,460	49,260	47,060	44,860	42,660
361,001 ~ 361,500	67,010	64,810	62,610	60,410	58,210	56,010	53,810	51,610	49,410	47,210	45,010	42,810
361,501 ~ 362,000	67,160	64,960	62,760	60,560	58,360	56,160	53,960	51,760	49,560	47,360	45,160	42,960
362,001 ~ 362,500	67,310	65,110	62,910	60,710	58,510	56,310	54,110	51,910	49,710	47,510	45,310	43,110
362,501 ~ 363,000	67,460	65,260	63,060	60,860	58,660	56,460	54,260	52,060	49,860	47,660	45,460	43,260
363,001 ~ 363,500	67,610	65,410	63,210	61,010	58,810	56,610	54,410	52,210	50,010	47,810	45,610	43,410
363,501 ~ 364,000	67,760	65,560	63,360	61,160	58,960	56,760	54,560	52,360	50,160	47,960	45,760	43,560
364,001 ~ 364,500	67,910	65,710	63,510	61,310	59,110	56,910	54,710	52,510	50,310	48,110	45,910	43,710

106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）

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
364,501 ~ 365,000	68,060	65,860	63,660	61,460	59,260	57,060	54,860	52,660	50,460	48,260	46,060	43,860
365,001 ~ 365,500	68,210	66,010	63,810	61,610	59,410	57,210	55,010	52,810	50,610	48,410	46,210	44,010
365,501 ~ 366,000	68,360	66,160	63,960	61,760	59,560	57,360	55,160	52,960	50,760	48,560	46,360	44,160
366,001 ~ 366,500	68,510	66,310	64,110	61,910	59,710	57,510	55,310	53,110	50,910	48,710	46,510	44,310
366,501 ~ 367,000	68,660	66,460	64,260	62,060	59,860	57,660	55,460	53,260	51,060	48,860	46,660	44,460
367,001 ~ 367,500	68,810	66,610	64,410	62,210	60,010	57,810	55,610	53,410	51,210	49,010	46,810	44,610
367,501 ~ 368,000	68,960	66,760	64,560	62,360	60,160	57,960	55,760	53,560	51,360	49,160	46,960	44,760
368,001 ~ 368,500	69,110	66,910	64,710	62,510	60,310	58,110	55,910	53,710	51,510	49,310	47,110	44,910
368,501 ~ 369,000	69,260	67,060	64,860	62,660	60,460	58,260	56,060	53,860	51,660	49,460	47,260	45,060
369,001 ~ 369,500	69,410	67,210	65,010	62,810	60,610	58,410	56,210	54,010	51,810	49,610	47,410	45,210
369,501 ~ 370,000	69,560	67,360	65,160	62,960	60,760	58,560	56,360	54,160	51,960	49,760	47,560	45,360
370,001 ~ 370,500	69,710	67,510	65,310	63,110	60,910	58,710	56,510	54,310	52,110	49,910	47,710	45,510
370,501 ~ 371,000	69,860	67,660	65,460	63,260	61,060	58,860	56,660	54,460	52,260	50,060	47,860	45,660
371,001 ~ 371,500	70,010	67,810	65,610	63,410	61,210	59,010	56,810	54,610	52,410	50,210	48,010	45,810
371,501 ~ 372,000	70,160	67,960	65,760	63,560	61,360	59,160	56,960	54,760	52,560	50,360	48,160	45,960
372,001 ~ 372,500	70,310	68,110	65,910	63,710	61,510	59,310	57,110	54,910	52,710	50,510	48,310	46,110
372,501 ~ 373,000	70,460	68,260	66,060	63,860	61,660	59,460	57,260	55,060	52,860	50,660	48,460	46,260
373,001 ~ 373,500	70,610	68,410	66,210	64,010	61,810	59,610	57,410	55,210	53,010	50,810	48,610	46,410
373,501 ~ 374,000	70,760	68,560	66,360	64,160	61,960	59,760	57,560	55,360	53,160	50,960	48,760	46,560
374,001 ~ 374,500	70,910	68,710	66,510	64,310	62,110	59,910	57,710	55,510	53,310	51,110	48,910	46,710
374,501 ~ 375,000	71,060	68,860	66,660	64,460	62,260	60,060	57,860	55,660	53,460	51,260	49,060	46,860
375,001 ~ 375,500	71,210	69,010	66,810	64,610	62,410	60,210	58,010	55,810	53,610	51,410	49,210	47,010
375,501 ~ 376,000	71,360	69,160	66,960	64,760	62,560	60,360	58,160	55,960	53,760	51,560	49,360	47,160
376,001 ~ 376,500	71,510	69,310	67,110	64,910	62,710	60,510	58,310	56,110	53,910	51,710	49,510	47,310
376,501 ~ 377,000	71,660	69,460	67,260	65,060	62,860	60,660	58,460	56,260	54,060	51,860	49,660	47,460
377,001 ~ 377,500	71,810	69,610	67,410	65,210	63,010	60,810	58,610	56,410	54,210	52,010	49,810	47,610
377,501 ~ 378,000	71,960	69,760	67,560	65,360	63,160	60,960	58,760	56,560	54,360	52,160	49,960	47,760
378,001 ~ 378,500	72,110	69,910	67,710	65,510	63,310	61,110	58,910	56,710	54,510	52,310	50,110	47,910
378,501 ~ 379,000	72,260	70,060	67,860	65,660	63,460	61,260	59,060	56,860	54,660	52,460	50,260	48,060
379,001 ~ 379,500	72,410	70,210	68,010	65,810	63,610	61,410	59,210	57,010	54,810	52,610	50,410	48,210
379,501 ~ 380,000	72,560	70,360	68,160	65,960	63,760	61,560	59,360	57,160	54,960	52,760	50,560	48,360

106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﹚

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
380,001 ~ 380,500	72,710	70,510	68,310	66,110	63,910	61,710	59,510	57,310	55,110	52,910	50,710	48,510
380,501 ~ 381,000	72,860	70,660	68,460	66,260	64,060	61,860	59,660	57,460	55,260	53,060	50,860	48,660
381,001 ~ 381,500	73,010	70,810	68,610	66,410	64,210	62,010	59,810	57,610	55,410	53,210	51,010	48,810
381,501 ~ 382,000	73,160	70,960	68,760	66,560	64,360	62,160	59,960	57,760	55,560	53,360	51,160	48,960
382,001 ~ 382,500	73,310	71,110	68,910	66,710	64,510	62,310	60,110	57,910	55,710	53,510	51,310	49,110
382,501 ~ 383,000	73,460	71,260	69,060	66,860	64,660	62,460	60,260	58,060	55,860	53,660	51,460	49,260
383,001 ~ 383,500	73,610	71,410	69,210	67,010	64,810	62,610	60,410	58,210	56,010	53,810	51,610	49,410
383,501 ~ 384,000	73,760	71,560	69,360	67,160	64,960	62,760	60,560	58,360	56,160	53,960	51,760	49,560
384,001 ~ 384,500	73,910	71,710	69,510	67,310	65,110	62,910	60,710	58,510	56,310	54,110	51,910	49,710
384,501 ~ 385,000	74,060	71,860	69,660	67,460	65,260	63,060	60,860	58,660	56,460	54,260	52,060	49,860
385,001 ~ 385,500	74,210	72,010	69,810	67,610	65,410	63,210	61,010	58,810	56,610	54,410	52,210	50,010
385,501 ~ 386,000	74,360	72,160	69,960	67,760	65,560	63,360	61,160	58,960	56,760	54,560	52,360	50,160
386,001 ~ 386,500	74,510	72,310	70,110	67,910	65,710	63,510	61,310	59,110	56,910	54,710	52,510	50,310
386,501 ~ 387,000	74,660	72,460	70,260	68,060	65,860	63,660	61,460	59,260	57,060	54,860	52,660	50,460
387,001 ~ 387,500	74,810	72,610	70,410	68,210	66,010	63,810	61,610	59,410	57,210	55,010	52,810	50,610
387,501 ~ 388,000	74,960	72,760	70,560	68,360	66,160	63,960	61,760	59,560	57,360	55,160	52,960	50,760
388,001 ~ 388,500	75,110	72,910	70,710	68,510	66,310	64,110	61,910	59,710	57,510	55,310	53,110	50,910
388,501 ~ 389,000	75,260	73,060	70,860	68,660	66,460	64,260	62,060	59,860	57,660	55,460	53,260	51,060
389,001 ~ 389,500	75,410	73,210	71,010	68,810	66,610	64,410	62,210	60,010	57,810	55,610	53,410	51,210
389,501 ~ 390,000	75,560	73,360	71,160	68,960	66,760	64,560	62,360	60,160	57,960	55,760	53,560	51,360
390,001 ~ 390,500	75,710	73,510	71,310	69,110	66,910	64,710	62,510	60,310	58,110	55,910	53,710	51,510
390,501 ~ 391,000	75,860	73,660	71,460	69,260	67,060	64,860	62,660	60,460	58,260	56,060	53,860	51,660
391,001 ~ 391,500	76,010	73,810	71,610	69,410	67,210	65,010	62,810	60,610	58,410	56,210	54,010	51,810
391,501 ~ 392,000	76,160	73,960	71,760	69,560	67,360	65,160	62,960	60,760	58,560	56,360	54,160	51,960
392,001 ~ 392,500	76,310	74,110	71,910	69,710	67,510	65,310	63,110	60,910	58,710	56,510	54,310	52,110
392,501 ~ 393,000	76,460	74,260	72,060	69,860	67,660	65,460	63,260	61,060	58,860	56,660	54,460	52,260
393,001 ~ 393,500	76,610	74,410	72,210	70,010	67,810	65,610	63,410	61,210	59,010	56,810	54,610	52,410
393,501 ~ 394,000	76,760	74,560	72,360	70,160	67,960	65,760	63,560	61,360	59,160	56,960	54,760	52,560
394,001 ~ 394,500	76,910	74,710	72,510	70,310	68,110	65,910	63,710	61,510	59,310	57,110	54,910	52,710
394,501 ~ 395,000	77,060	74,860	72,660	70,460	68,260	66,060	63,860	61,660	59,460	57,260	55,060	52,860
395,001 ~ 395,500	77,210	75,010	72,810	70,610	68,410	66,210	64,010	61,810	59,610	57,410	55,210	53,010

106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）

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
395,501 ~ 396,000	77,360	75,160	72,960	70,760	68,560	66,360	64,160	61,960	59,760	57,560	55,360	53,160
396,001 ~ 396,500	77,510	75,310	73,110	70,910	68,710	66,510	64,310	62,110	59,910	57,710	55,510	53,310
396,501 ~ 397,000	77,660	75,460	73,260	71,060	68,860	66,660	64,460	62,260	60,060	57,860	55,660	53,460
397,001 ~ 397,500	77,810	75,610	73,410	71,210	69,010	66,810	64,610	62,410	60,210	58,010	55,810	53,610
397,501 ~ 398,000	77,960	75,760	73,560	71,360	69,160	66,960	64,760	62,560	60,360	58,160	55,960	53,760
398,001 ~ 398,500	78,110	75,910	73,710	71,510	69,310	67,110	64,910	62,710	60,510	58,310	56,110	53,910
398,501 ~ 399,000	78,260	76,060	73,860	71,660	69,460	67,260	65,060	62,860	60,660	58,460	56,260	54,060
399,001 ~ 399,500	78,410	76,210	74,010	71,810	69,610	67,410	65,210	63,010	60,810	58,610	56,410	54,210
399,501 ~ 400,000	78,560	76,360	74,160	71,960	69,760	67,560	65,360	63,160	60,960	58,760	56,560	54,360
400,001 ~ 400,500	78,710	76,510	74,310	72,110	69,910	67,710	65,510	63,310	61,110	58,910	56,710	54,510
400,501 ~ 401,000	78,860	76,660	74,460	72,260	70,060	67,860	65,660	63,460	61,260	59,060	56,860	54,660
401,001 ~ 401,500	79,010	76,810	74,610	72,410	70,210	68,010	65,810	63,610	61,410	59,210	57,010	54,810
401,501 ~ 402,000	79,160	76,960	74,760	72,560	70,360	68,160	65,960	63,760	61,560	59,360	57,160	54,960
402,001 ~ 402,500	79,310	77,110	74,910	72,710	70,510	68,310	66,110	63,910	61,710	59,510	57,310	55,110
402,501 ~ 403,000	79,460	77,260	75,060	72,860	70,660	68,460	66,260	64,060	61,860	59,660	57,460	55,260
403,001 ~ 403,500	79,610	77,410	75,210	73,010	70,810	68,610	66,410	64,210	62,010	59,810	57,610	55,410
403,501 ~ 404,000	79,760	77,560	75,360	73,160	70,960	68,760	66,560	64,360	62,160	59,960	57,760	55,560
404,001 ~ 404,500	79,910	77,710	75,510	73,310	71,110	68,910	66,710	64,510	62,310	60,110	57,910	55,710
404,501 ~ 405,000	80,060	77,860	75,660	73,460	71,260	69,060	66,860	64,660	62,460	60,260	58,060	55,860
405,001 ~ 405,500	80,210	78,010	75,810	73,610	71,410	69,210	67,010	64,810	62,610	60,410	58,210	56,010
405,501 ~ 406,000	80,360	78,160	75,960	73,760	71,560	69,360	67,160	64,960	62,760	60,560	58,360	56,160
406,001 ~ 406,500	80,510	78,310	76,110	73,910	71,710	69,510	67,310	65,110	62,910	60,710	58,510	56,310
406,501 ~ 407,000	80,660	78,460	76,260	74,060	71,860	69,660	67,460	65,260	63,060	60,860	58,660	56,460
407,001 ~ 407,500	80,810	78,610	76,410	74,210	72,010	69,810	67,610	65,410	63,210	61,010	58,810	56,610
407,501 ~ 408,000	80,960	78,760	76,560	74,360	72,160	69,960	67,760	65,560	63,360	61,160	58,960	56,760
408,001 ~ 408,500	81,110	78,910	76,710	74,510	72,310	70,110	67,910	65,710	63,510	61,310	59,110	56,910
408,501 ~ 409,000	81,260	79,060	76,860	74,660	72,460	70,260	68,060	65,860	63,660	61,460	59,260	57,060
409,001 ~ 409,500	81,410	79,210	77,010	74,810	72,610	70,410	68,210	66,010	63,810	61,610	59,410	57,210
409,501 ~ 410,000	81,560	79,360	77,160	74,960	72,760	70,560	68,360	66,160	63,960	61,760	59,560	57,360
410,001 ~ 410,500	81,710	79,510	77,310	75,110	72,910	70,710	68,510	66,310	64,110	61,910	59,710	57,510
410,501 ~ 411,000	81,860	79,660	77,460	75,260	73,060	70,860	68,660	66,460	64,260	62,060	59,860	57,660

106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）

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
411,001 ~ 411,500	82,060	79,810	77,610	75,410	73,210	71,010	68,810	66,610	64,410	62,210	60,010	57,810
411,501 ~ 412,000	82,260	79,960	77,760	75,560	73,360	71,160	68,960	66,760	64,560	62,360	60,160	57,960
412,001 ~ 412,500	82,460	80,110	77,910	75,710	73,510	71,310	69,110	66,910	64,710	62,510	60,310	58,110
412,501 ~ 413,000	82,660	80,260	78,060	75,860	73,660	71,460	69,260	67,060	64,860	62,660	60,460	58,260
413,001 ~ 413,500	82,860	80,410	78,210	76,010	73,810	71,610	69,410	67,210	65,010	62,810	60,610	58,410
413,501 ~ 414,000	83,060	80,560	78,360	76,160	73,960	71,760	69,560	67,360	65,160	62,960	60,760	58,560
414,001 ~ 414,500	83,260	80,710	78,510	76,310	74,110	71,910	69,710	67,510	65,310	63,110	60,910	58,710
414,501 ~ 415,000	83,460	80,860	78,660	76,460	74,260	72,060	69,860	67,660	65,460	63,260	61,060	58,860
415,001 ~ 415,500	83,660	81,010	78,810	76,610	74,410	72,210	70,010	67,810	65,610	63,410	61,210	59,010
415,501 ~ 416,000	83,860	81,160	78,960	76,760	74,560	72,360	70,160	67,960	65,760	63,560	61,360	59,160
416,001 ~ 416,500	84,060	81,310	79,110	76,910	74,710	72,510	70,310	68,110	65,910	63,710	61,510	59,310
416,501 ~ 417,000	84,260	81,460	79,260	77,060	74,860	72,660	70,460	68,260	66,060	63,860	61,660	59,460
417,001 ~ 417,500	84,460	81,610	79,410	77,210	75,010	72,810	70,610	68,410	66,210	64,010	61,810	59,610
417,501 ~ 418,000	84,660	81,760	79,560	77,360	75,160	72,960	70,760	68,560	66,360	64,160	61,960	59,760
418,001 ~ 418,500	84,860	81,930	79,710	77,510	75,310	73,110	70,910	68,710	66,510	64,310	62,110	59,910
418,501 ~ 419,000	85,060	82,130	79,860	77,660	75,460	73,260	71,060	68,860	66,660	64,460	62,260	60,060
419,001 ~ 419,500	85,260	82,330	80,010	77,810	75,610	73,410	71,210	69,010	66,810	64,610	62,410	60,210
419,501 ~ 420,000	85,460	82,530	80,160	77,960	75,760	73,560	71,360	69,160	66,960	64,760	62,560	60,360
420,001 ~ 420,500	85,660	82,730	80,310	78,110	75,910	73,710	71,510	69,310	67,110	64,910	62,710	60,510
420,501 ~ 421,000	85,860	82,930	80,460	78,260	76,060	73,860	71,660	69,460	67,260	65,060	62,860	60,660
421,001 ~ 421,500	86,060	83,130	80,610	78,410	76,210	74,010	71,810	69,610	67,410	65,210	63,010	60,810
421,501 ~ 422,000	86,260	83,330	80,760	78,560	76,360	74,160	71,960	69,760	67,560	65,360	63,160	60,960
422,001 ~ 422,500	86,460	83,530	80,910	78,710	76,510	74,310	72,110	69,910	67,710	65,510	63,310	61,110
422,501 ~ 423,000	86,660	83,730	81,060	78,860	76,660	74,460	72,260	70,060	67,860	65,660	63,460	61,260
423,001 ~ 423,500	86,860	83,930	81,210	79,010	76,810	74,610	72,410	70,210	68,010	65,810	63,610	61,410
423,501 ~ 424,000	87,060	84,130	81,360	79,160	76,960	74,760	72,560	70,360	68,160	65,960	63,760	61,560
424,001 ~ 424,500	87,260	84,330	81,510	79,310	77,110	74,910	72,710	70,510	68,310	66,110	63,910	61,710
424,501 ~ 425,000	87,460	84,530	81,660	79,460	77,260	75,060	72,860	70,660	68,460	66,260	64,060	61,860
425,001 ~ 425,500	87,660	84,730	81,810	79,610	77,410	75,210	73,010	70,810	68,610	66,410	64,210	62,010
425,501 ~ 426,000	87,860	84,930	82,000	79,760	77,560	75,360	73,160	70,960	68,760	66,560	64,360	62,160
426,001 ~ 426,500	88,060	85,130	82,200	79,910	77,710	75,510	73,310	71,110	68,910	66,710	64,510	62,310

106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﹚

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
426,501 ~ 427,000	88,260	85,330	82,400	80,060	77,860	75,660	73,460	71,260	69,060	66,860	64,660	62,460
427,001 ~ 427,500	88,460	85,530	82,600	80,210	78,010	75,810	73,610	71,410	69,210	67,010	64,810	62,610
427,501 ~ 428,000	88,660	85,730	82,800	80,360	78,160	75,960	73,760	71,560	69,360	67,160	64,960	62,760
428,001 ~ 428,500	88,860	85,930	83,000	80,510	78,310	76,110	73,910	71,710	69,510	67,310	65,110	62,910
428,501 ~ 429,000	89,060	86,130	83,200	80,660	78,460	76,260	74,060	71,860	69,660	67,460	65,260	63,060
429,001 ~ 429,500	89,260	86,330	83,400	80,810	78,610	76,410	74,210	72,010	69,810	67,610	65,410	63,210
429,501 ~ 430,000	89,460	86,530	83,600	80,960	78,760	76,560	74,360	72,160	69,960	67,760	65,560	63,360
430,001 ~ 430,500	89,660	86,730	83,800	81,110	78,910	76,710	74,510	72,310	70,110	67,910	65,710	63,510
430,501 ~ 431,000	89,860	86,930	84,000	81,260	79,060	76,860	74,660	72,460	70,260	68,060	65,860	63,660
431,001 ~ 431,500	90,060	87,130	84,200	81,410	79,210	77,010	74,810	72,610	70,410	68,210	66,010	63,810
431,501 ~ 432,000	90,260	87,330	84,400	81,560	79,360	77,160	74,960	72,760	70,560	68,360	66,160	63,960
432,001 ~ 432,500	90,460	87,530	84,600	81,710	79,510	77,310	75,110	72,910	70,710	68,510	66,310	64,110
432,501 ~ 433,000	90,660	87,730	84,800	81,860	79,660	77,460	75,260	73,060	70,860	68,660	66,460	64,260
433,001 ~ 433,500	90,860	87,930	85,000	82,060	79,810	77,610	75,410	73,210	71,010	68,810	66,610	64,410
433,501 ~ 434,000	91,060	88,130	85,200	82,260	79,960	77,760	75,560	73,360	71,160	68,960	66,760	64,560
434,001 ~ 434,500	91,260	88,330	85,400	82,460	80,110	77,910	75,710	73,510	71,310	69,110	66,910	64,710
434,501 ~ 435,000	91,460	88,530	85,600	82,660	80,260	78,060	75,860	73,660	71,460	69,260	67,060	64,860
435,001 ~ 435,500	91,660	88,730	85,800	82,860	80,410	78,210	76,010	73,810	71,610	69,410	67,210	65,010
435,501 ~ 436,000	91,860	88,930	86,000	83,060	80,560	78,360	76,160	73,960	71,760	69,560	67,360	65,160
436,001 ~ 436,500	92,060	89,130	86,200	83,260	80,710	78,510	76,310	74,110	71,910	69,710	67,510	65,310
436,501 ~ 437,000	92,260	89,330	86,400	83,460	80,860	78,660	76,460	74,260	72,060	69,860	67,660	65,460
437,001 ~ 437,500	92,460	89,530	86,600	83,660	81,010	78,810	76,610	74,410	72,210	70,010	67,810	65,610
437,501 ~ 438,000	92,660	89,730	86,800	83,860	81,160	78,960	76,760	74,560	72,360	70,160	67,960	65,760
438,001 ~ 438,500	92,860	89,930	87,000	84,060	81,310	79,110	76,910	74,710	72,510	70,310	68,110	65,910
438,501 ~ 439,000	93,060	90,130	87,200	84,260	81,460	79,260	77,060	74,860	72,660	70,460	68,260	66,060
439,001 ~ 439,500	93,260	90,330	87,400	84,460	81,610	79,410	77,210	75,010	72,810	70,610	68,410	66,210
439,501 ~ 440,000	93,460	90,530	87,600	84,660	81,760	79,560	77,360	75,160	72,960	70,760	68,560	66,360
440,001 ~ 440,500	93,660	90,730	87,800	84,860	81,930	79,710	77,510	75,310	73,110	70,910	68,710	66,510
440,501 ~ 441,000	93,860	90,930	88,000	85,060	82,130	79,860	77,660	75,460	73,260	71,060	68,860	66,660
441,001 ~ 441,500	94,060	91,130	88,200	85,260	82,330	80,010	77,810	75,610	73,410	71,210	69,010	66,810
441,501 ~ 442,000	94,260	91,330	88,400	85,460	82,530	80,160	77,960	75,760	73,560	71,360	69,160	66,960

106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）

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
442,001 ~ 442,500	94,460	91,530	88,600	85,660	82,730	80,310	78,110	75,910	73,710	71,510	69,310	67,110
442,501 ~ 443,000	94,660	91,730	88,800	85,860	82,930	80,460	78,260	76,060	73,860	71,660	69,460	67,260
443,001 ~ 443,500	94,860	91,930	89,000	86,060	83,130	80,610	78,410	76,210	74,010	71,810	69,610	67,410
443,501 ~ 444,000	95,060	92,130	89,200	86,260	83,330	80,760	78,560	76,360	74,160	71,960	69,760	67,560
444,001 ~ 444,500	95,260	92,330	89,400	86,460	83,530	80,910	78,710	76,510	74,310	72,110	69,910	67,710
444,501 ~ 445,000	95,460	92,530	89,600	86,660	83,730	81,060	78,860	76,660	74,460	72,260	70,060	67,860
445,001 ~ 445,500	95,660	92,730	89,800	86,860	83,930	81,210	79,010	76,810	74,610	72,410	70,210	68,010
445,501 ~ 446,000	95,860	92,930	90,000	87,060	84,130	81,360	79,160	76,960	74,760	72,560	70,360	68,160
446,001 ~ 446,500	96,060	93,130	90,200	87,260	84,330	81,510	79,310	77,110	74,910	72,710	70,510	68,310
446,501 ~ 447,000	96,260	93,330	90,400	87,460	84,530	81,660	79,460	77,260	75,060	72,860	70,660	68,460
447,001 ~ 447,500	96,460	93,530	90,600	87,660	84,730	81,810	79,610	77,410	75,210	73,010	70,810	68,610
447,501 ~ 448,000	96,660	93,730	90,800	87,860	84,930	82,000	79,760	77,560	75,360	73,160	70,960	68,760
448,001 ~ 448,500	96,860	93,930	91,000	88,060	85,130	82,200	79,910	77,710	75,510	73,310	71,110	68,910
448,501 ~ 449,000	97,060	94,130	91,200	88,260	85,330	82,400	80,060	77,860	75,660	73,460	71,260	69,060
449,001 ~ 449,500	97,260	94,330	91,400	88,460	85,530	82,600	80,210	78,010	75,810	73,610	71,410	69,210
449,501 ~ 450,000	97,460	94,530	91,600	88,660	85,730	82,800	80,360	78,160	75,960	73,760	71,560	69,360
450,001 ~ 450,500	97,660	94,730	91,800	88,860	85,930	83,000	80,510	78,310	76,110	73,910	71,710	69,510
450,501 ~ 451,000	97,860	94,930	92,000	89,060	86,130	83,200	80,660	78,460	76,260	74,060	71,860	69,660
451,001 ~ 451,500	98,060	95,130	92,200	89,260	86,330	83,400	80,810	78,610	76,410	74,210	72,010	69,810
451,501 ~ 452,000	98,260	95,330	92,400	89,460	86,530	83,600	80,960	78,760	76,560	74,360	72,160	69,960
452,001 ~ 452,500	98,460	95,530	92,600	89,660	86,730	83,800	81,110	78,910	76,710	74,510	72,310	70,110
452,501 ~ 453,000	98,660	95,730	92,800	89,860	86,930	84,000	81,260	79,060	76,860	74,660	72,460	70,260
453,001 ~ 453,500	98,860	95,930	93,000	90,060	87,130	84,200	81,410	79,210	77,010	74,810	72,610	70,410
453,501 ~ 454,000	99,060	96,130	93,200	90,260	87,330	84,400	81,560	79,360	77,160	74,960	72,760	70,560
454,001 ~ 454,500	99,260	96,330	93,400	90,460	87,530	84,600	81,710	79,510	77,310	75,110	72,910	70,710
454,501 ~ 455,000	99,460	96,530	93,600	90,660	87,730	84,800	81,860	79,660	77,460	75,260	73,060	70,860
455,001 ~ 455,500	99,660	96,730	93,800	90,860	87,930	85,000	82,060	79,810	77,610	75,410	73,210	71,010
455,501 ~ 456,000	99,860	96,930	94,000	91,060	88,130	85,200	82,260	79,960	77,760	75,560	73,360	71,160
456,001 ~ 456,500	100,060	97,130	94,200	91,260	88,330	85,400	82,460	80,110	77,910	75,710	73,510	71,310
456,501 ~ 457,000	100,260	97,330	94,400	91,460	88,530	85,600	82,660	80,260	78,060	75,860	73,660	71,460
457,001 ~ 457,500	100,460	97,530	94,600	91,660	88,730	85,800	82,860	80,410	78,210	76,010	73,810	71,610

106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﹚

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
457,501 ~ 458,000	100,660	97,730	94,800	91,860	88,930	86,000	83,060	80,560	78,360	76,160	73,960	71,760
458,001 ~ 458,500	100,860	97,930	95,000	92,060	89,130	86,200	83,260	80,710	78,510	76,310	74,110	71,910
458,501 ~ 459,000	101,060	98,130	95,200	92,260	89,330	86,400	83,460	80,860	78,660	76,460	74,260	72,060
459,001 ~ 459,500	101,260	98,330	95,400	92,460	89,530	86,600	83,660	81,010	78,810	76,610	74,410	72,210
459,501 ~ 460,000	101,460	98,530	95,600	92,660	89,730	86,800	83,860	81,160	78,960	76,760	74,560	72,360
460,001 ~ 460,500	101,660	98,730	95,800	92,860	89,930	87,000	84,060	81,310	79,110	76,910	74,710	72,510
460,501 ~ 461,000	101,860	98,930	96,000	93,060	90,130	87,200	84,260	81,460	79,260	77,060	74,860	72,660
461,001 ~ 461,500	102,060	99,130	96,200	93,260	90,330	87,400	84,460	81,610	79,410	77,210	75,010	72,810
461,501 ~ 462,000	102,260	99,330	96,400	93,460	90,530	87,600	84,660	81,760	79,560	77,360	75,160	72,960
462,001 ~ 462,500	102,460	99,530	96,600	93,660	90,730	87,800	84,860	81,930	79,710	77,510	75,310	73,110
462,501 ~ 463,000	102,660	99,730	96,800	93,860	90,930	88,000	85,060	82,130	79,860	77,660	75,460	73,260
463,001 ~ 463,500	102,860	99,930	97,000	94,060	91,130	88,200	85,260	82,330	80,010	77,810	75,610	73,410
463,501 ~ 464,000	103,060	100,130	97,200	94,260	91,330	88,400	85,460	82,530	80,160	77,960	75,760	73,560
464,001 ~ 464,500	103,260	100,330	97,400	94,460	91,530	88,600	85,660	82,730	80,310	78,110	75,910	73,710
464,501 ~ 465,000	103,460	100,530	97,600	94,660	91,730	88,800	85,860	82,930	80,460	78,260	76,060	73,860
465,001 ~ 465,500	103,660	100,730	97,800	94,860	91,930	89,000	86,060	83,130	80,610	78,410	76,210	74,010
465,501 ~ 466,000	103,860	100,930	98,000	95,060	92,130	89,200	86,260	83,330	80,760	78,560	76,360	74,160
466,001 ~ 466,500	104,060	101,130	98,200	95,260	92,330	89,400	86,460	83,530	80,910	78,710	76,510	74,310
466,501 ~ 467,000	104,260	101,330	98,400	95,460	92,530	89,600	86,660	83,730	81,060	78,860	76,660	74,460
467,001 ~ 467,500	104,460	101,530	98,600	95,660	92,730	89,800	86,860	83,930	81,210	79,010	76,810	74,610
467,501 ~ 468,000	104,660	101,730	98,800	95,860	92,930	90,000	87,060	84,130	81,360	79,160	76,960	74,760
468,001 ~ 468,500	104,860	101,930	99,000	96,060	93,130	90,200	87,260	84,330	81,510	79,310	77,110	74,910
468,501 ~ 469,000	105,060	102,130	99,200	96,260	93,330	90,400	87,460	84,530	81,660	79,460	77,260	75,060
469,001 ~ 469,500	105,260	102,330	99,400	96,460	93,530	90,600	87,660	84,730	81,810	79,610	77,410	75,210
469,501 ~ 470,000	105,460	102,530	99,600	96,660	93,730	90,800	87,860	84,930	82,000	79,760	77,560	75,360
470,001 ~ 470,500	105,660	102,730	99,800	96,860	93,930	91,000	88,060	85,130	82,200	79,910	77,710	75,510
470,501 ~ 471,000	105,860	102,930	100,000	97,060	94,130	91,200	88,260	85,330	82,400	80,060	77,860	75,660
471,001 ~ 471,500	106,060	103,130	100,200	97,260	94,330	91,400	88,460	85,530	82,600	80,210	78,010	75,810
471,501 ~ 472,000	106,260	103,330	100,400	97,460	94,530	91,600	88,660	85,730	82,800	80,360	78,160	75,960
472,001 ~ 472,500	106,460	103,530	100,600	97,660	94,730	91,800	88,860	85,930	83,000	80,510	78,310	76,110
472,501 ~ 473,000	106,660	103,730	100,800	97,860	94,930	92,000	89,060	86,130	83,200	80,660	78,460	76,260

106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﹚

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
473,001 ~ 473,500	106,860	103,930	101,000	98,060	95,130	92,200	89,260	86,330	83,400	80,810	78,610	76,410
473,501 ~ 474,000	107,060	104,130	101,200	98,260	95,330	92,400	89,460	86,530	83,600	80,960	78,760	76,560
474,001 ~ 474,500	107,260	104,330	101,400	98,460	95,530	92,600	89,660	86,730	83,800	81,110	78,910	76,710
474,501 ~ 475,000	107,460	104,530	101,600	98,660	95,730	92,800	89,860	86,930	84,000	81,260	79,060	76,860
475,001 ~ 475,500	107,660	104,730	101,800	98,860	95,930	93,000	90,060	87,130	84,200	81,410	79,210	77,010
475,501 ~ 476,000	107,860	104,930	102,000	99,060	96,130	93,200	90,260	87,330	84,400	81,560	79,360	77,160
476,001 ~ 476,500	108,060	105,130	102,200	99,260	96,330	93,400	90,460	87,530	84,600	81,710	79,510	77,310
476,501 ~ 477,000	108,260	105,330	102,400	99,460	96,530	93,600	90,660	87,730	84,800	81,860	79,660	77,460
477,001 ~ 477,500	108,460	105,530	102,600	99,660	96,730	93,800	90,860	87,930	85,000	82,060	79,810	77,610
477,501 ~ 478,000	108,660	105,730	102,800	99,860	96,930	94,000	91,060	88,130	85,200	82,260	79,960	77,760
478,001 ~ 478,500	108,860	105,930	103,000	100,060	97,130	94,200	91,260	88,330	85,400	82,460	80,110	77,910
478,501 ~ 479,000	109,060	106,130	103,200	100,260	97,330	94,400	91,460	88,530	85,600	82,660	80,260	78,060
479,001 ~ 479,500	109,260	106,330	103,400	100,460	97,530	94,600	91,660	88,730	85,800	82,860	80,410	78,210
479,501 ~ 480,000	109,460	106,530	103,600	100,660	97,730	94,800	91,860	88,930	86,000	83,060	80,560	78,360
480,001 ~ 480,500	109,660	106,730	103,800	100,860	97,930	95,000	92,060	89,130	86,200	83,260	80,710	78,510
480,501 ~ 481,000	109,860	106,930	104,000	101,060	98,130	95,200	92,260	89,330	86,400	83,460	80,860	78,660
481,001 ~ 481,500	110,060	107,130	104,200	101,260	98,330	95,400	92,460	89,530	86,600	83,660	81,010	78,810
481,501 ~ 482,000	110,260	107,330	104,400	101,460	98,530	95,600	92,660	89,730	86,800	83,860	81,160	78,960
482,001 ~ 482,500	110,460	107,530	104,600	101,660	98,730	95,800	92,860	89,930	87,000	84,060	81,310	79,110
482,501 ~ 483,000	110,660	107,730	104,800	101,860	98,930	96,000	93,060	90,130	87,200	84,260	81,460	79,260
483,001 ~ 483,500	110,860	107,930	105,000	102,060	99,130	96,200	93,260	90,330	87,400	84,460	81,610	79,410
483,501 ~ 484,000	111,060	108,130	105,200	102,260	99,330	96,400	93,460	90,530	87,600	84,660	81,760	79,560
484,001 ~ 484,500	111,260	108,330	105,400	102,460	99,530	96,600	93,660	90,730	87,800	84,860	81,930	79,710
484,501 ~ 485,000	111,460	108,530	105,600	102,660	99,730	96,800	93,860	90,930	88,000	85,060	82,130	79,860
485,001 ~ 485,500	111,660	108,730	105,800	102,860	99,930	97,000	94,060	91,130	88,200	85,260	82,330	80,010
485,501 ~ 486,000	111,860	108,930	106,000	103,060	100,130	97,200	94,260	91,330	88,400	85,460	82,530	80,160
486,001 ~ 486,500	112,060	109,130	106,200	103,260	100,330	97,400	94,460	91,530	88,600	85,660	82,730	80,310
486,501 ~ 487,000	112,260	109,330	106,400	103,460	100,530	97,600	94,660	91,730	88,800	85,860	82,930	80,460
487,001 ~ 487,500	112,460	109,530	106,600	103,660	100,730	97,800	94,860	91,930	89,000	86,060	83,130	80,610
487,501 ~ 488,000	112,660	109,730	106,800	103,860	100,930	98,000	95,060	92,130	89,200	86,260	83,330	80,760
488,001 ~ 488,500	112,860	109,930	107,000	104,060	101,130	98,200	95,260	92,330	89,400	86,460	83,530	80,910

106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﹞

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
488,501 ~ 489,000	113,060	110,130	107,200	104,260	101,330	98,400	95,460	92,530	89,600	86,660	83,730	81,060
489,001 ~ 489,500	113,260	110,330	107,400	104,460	101,530	98,600	95,660	92,730	89,800	86,860	83,930	81,210
489,501 ~ 490,000	113,460	110,530	107,600	104,660	101,730	98,800	95,860	92,930	90,000	87,060	84,130	81,360
490,001 ~ 490,500	113,660	110,730	107,800	104,860	101,930	99,000	96,060	93,130	90,200	87,260	84,330	81,510
490,501 ~ 491,000	113,860	110,930	108,000	105,060	102,130	99,200	96,260	93,330	90,400	87,460	84,530	81,660
491,001 ~ 491,500	114,060	111,130	108,200	105,260	102,330	99,400	96,460	93,530	90,600	87,660	84,730	81,810
491,501 ~ 492,000	114,260	111,330	108,400	105,460	102,530	99,600	96,660	93,730	90,800	87,860	84,930	82,000
492,001 ~ 492,500	114,460	111,530	108,600	105,660	102,730	99,800	96,860	93,930	91,000	88,060	85,130	82,200
492,501 ~ 493,000	114,660	111,730	108,800	105,860	102,930	100,000	97,060	94,130	91,200	88,260	85,330	82,400
493,001 ~ 493,500	114,860	111,930	109,000	106,060	103,130	100,200	97,260	94,330	91,400	88,460	85,530	82,600
493,501 ~ 494,000	115,060	112,130	109,200	106,260	103,330	100,400	97,460	94,530	91,600	88,660	85,730	82,800
494,001 ~ 494,500	115,260	112,330	109,400	106,460	103,530	100,600	97,660	94,730	91,800	88,860	85,930	83,000
494,501 ~ 495,000	115,460	112,530	109,600	106,660	103,730	100,800	97,860	94,930	92,000	89,060	86,130	83,200
495,001 ~ 495,500	115,660	112,730	109,800	106,860	103,930	101,000	98,060	95,130	92,200	89,260	86,330	83,400
495,501 ~ 496,000	115,860	112,930	110,000	107,060	104,130	101,200	98,260	95,330	92,400	89,460	86,530	83,600
496,001 ~ 496,500	116,060	113,130	110,200	107,260	104,330	101,400	98,460	95,530	92,600	89,660	86,730	83,800
496,501 ~ 497,000	116,260	113,330	110,400	107,460	104,530	101,600	98,660	95,730	92,800	89,860	86,930	84,000
497,001 ~ 497,500	116,460	113,530	110,600	107,660	104,730	101,800	98,860	95,930	93,000	90,060	87,130	84,200
497,501 ~ 498,000	116,660	113,730	110,800	107,860	104,930	102,000	99,060	96,130	93,200	90,260	87,330	84,400
498,001 ~ 498,500	116,860	113,930	111,000	108,060	105,130	102,200	99,260	96,330	93,400	90,460	87,530	84,600
498,501 ~ 499,000	117,060	114,130	111,200	108,260	105,330	102,400	99,460	96,530	93,600	90,660	87,730	84,800
499,001 ~ 499,500	117,260	114,330	111,400	108,460	105,530	102,600	99,660	96,730	93,800	90,860	87,930	85,000
499,501 ~ 500,000	117,460	114,530	111,600	108,660	105,730	102,800	99,860	96,930	94,000	91,060	88,130	85,200