

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第2 頁
單位：新臺幣元

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
90,501 ~ 91,000	3,890	3,040	2,190	0	0	0	0	0	0	0	0	0
91,001 ~ 91,500	3,950	3,100	2,250	0	0	0	0	0	0	0	0	0
91,501 ~ 92,000	4,010	3,160	2,310	0	0	0	0	0	0	0	0	0
92,001 ~ 92,500	4,070	3,220	2,370	0	0	0	0	0	0	0	0	0
92,501 ~ 93,000	4,130	3,280	2,430	0	0	0	0	0	0	0	0	0
93,001 ~ 93,500	4,190	3,340	2,490	0	0	0	0	0	0	0	0	0
93,501 ~ 94,000	4,250	3,400	2,550	0	0	0	0	0	0	0	0	0
94,001 ~ 94,500	4,310	3,460	2,610	0	0	0	0	0	0	0	0	0
94,501 ~ 95,000	4,370	3,520	2,670	2,020	0	0	0	0	0	0	0	0
95,001 ~ 95,500	4,430	3,580	2,730	2,050	0	0	0	0	0	0	0	0
95,501 ~ 96,000	4,490	3,640	2,790	2,070	0	0	0	0	0	0	0	0
96,001 ~ 96,500	4,550	3,700	2,850	2,100	0	0	0	0	0	0	0	0
96,501 ~ 97,000	4,610	3,760	2,910	2,120	0	0	0	0	0	0	0	0
97,001 ~ 97,500	4,670	3,820	2,970	2,150	0	0	0	0	0	0	0	0
97,501 ~ 98,000	4,730	3,880	3,030	2,180	0	0	0	0	0	0	0	0
98,001 ~ 98,500	4,790	3,940	3,090	2,240	0	0	0	0	0	0	0	0
98,501 ~ 99,000	4,850	4,000	3,150	2,300	0	0	0	0	0	0	0	0
99,001 ~ 99,500	4,910	4,060	3,210	2,360	0	0	0	0	0	0	0	0
99,501 ~ 100,000	4,970	4,120	3,270	2,420	0	0	0	0	0	0	0	0
100,001 ~ 100,500	5,030	4,180	3,330	2,480	0	0	0	0	0	0	0	0
100,501 ~ 101,000	5,090	4,240	3,390	2,540	0	0	0	0	0	0	0	0
101,001 ~ 101,500	5,150	4,300	3,450	2,600	0	0	0	0	0	0	0	0
101,501 ~ 102,000	5,210	4,360	3,510	2,660	2,020	0	0	0	0	0	0	0
102,001 ~ 102,500	5,270	4,420	3,570	2,720	2,040	0	0	0	0	0	0	0
102,501 ~ 103,000	5,330	4,480	3,630	2,780	2,070	0	0	0	0	0	0	0
103,001 ~ 103,500	5,390	4,540	3,690	2,840	2,090	0	0	0	0	0	0	0
103,501 ~ 104,000	5,450	4,600	3,750	2,900	2,120	0	0	0	0	0	0	0
104,001 ~ 104,500	5,510	4,660	3,810	2,960	2,140	0	0	0	0	0	0	0
104,501 ~ 105,000	5,570	4,720	3,870	3,020	2,170	0	0	0	0	0	0	0
105,001 ~ 105,500	5,630	4,780	3,930	3,080	2,230	0	0	0	0	0	0	0
105,501 ~ 106,000	5,690	4,840	3,990	3,140	2,290	0	0	0	0	0	0	0
106,001 ~ 106,500	5,750	4,900	4,050	3,200	2,350	0	0	0	0	0	0	0
106,501 ~ 107,000	5,810	4,960	4,110	3,260	2,410	0	0	0	0	0	0	0
107,001 ~ 107,500	5,870	5,020	4,170	3,320	2,470	0	0	0	0	0	0	0
107,501 ~ 108,000	5,930	5,080	4,230	3,380	2,530	0	0	0	0	0	0	0
108,001 ~ 108,500	5,990	5,140	4,290	3,440	2,590	0	0	0	0	0	0	0
108,501 ~ 109,000	6,050	5,200	4,350	3,500	2,650	2,010	0	0	0	0	0	0
109,001 ~ 109,500	6,110	5,260	4,410	3,560	2,710	2,040	0	0	0	0	0	0
109,501 ~ 110,000	6,170	5,320	4,470	3,620	2,770	2,060	0	0	0	0	0	0
110,001 ~ 110,500	6,230	5,380	4,530	3,680	2,830	2,090	0	0	0	0	0	0
110,501 ~ 111,000	6,290	5,440	4,590	3,740	2,890	2,110	0	0	0	0	0	0

104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

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
111,001 ~ 111,500	6,350	5,500	4,650	3,800	2,950	2,140	0	0	0	0	0	0
111,501 ~ 112,000	6,410	5,560	4,710	3,860	3,010	2,160	0	0	0	0	0	0
112,001 ~ 112,500	6,470	5,620	4,770	3,920	3,070	2,220	0	0	0	0	0	0
112,501 ~ 113,000	6,530	5,680	4,830	3,980	3,130	2,280	0	0	0	0	0	0
113,001 ~ 113,500	6,590	5,740	4,890	4,040	3,190	2,340	0	0	0	0	0	0
113,501 ~ 114,000	6,650	5,800	4,950	4,100	3,250	2,400	0	0	0	0	0	0
114,001 ~ 114,500	6,710	5,860	5,010	4,160	3,310	2,460	0	0	0	0	0	0
114,501 ~ 115,000	6,770	5,920	5,070	4,220	3,370	2,520	0	0	0	0	0	0
115,001 ~ 115,500	6,830	5,980	5,130	4,280	3,430	2,580	0	0	0	0	0	0
115,501 ~ 116,000	6,890	6,040	5,190	4,340	3,490	2,640	2,010	0	0	0	0	0
116,001 ~ 116,500	6,950	6,100	5,250	4,400	3,550	2,700	2,030	0	0	0	0	0
116,501 ~ 117,000	7,010	6,160	5,310	4,460	3,610	2,760	2,060	0	0	0	0	0
117,001 ~ 117,500	7,070	6,220	5,370	4,520	3,670	2,820	2,080	0	0	0	0	0
117,501 ~ 118,000	7,130	6,280	5,430	4,580	3,730	2,880	2,110	0	0	0	0	0
118,001 ~ 118,500	7,190	6,340	5,490	4,640	3,790	2,940	2,130	0	0	0	0	0
118,501 ~ 119,000	7,250	6,400	5,550	4,700	3,850	3,000	2,160	0	0	0	0	0
119,001 ~ 119,500	7,310	6,460	5,610	4,760	3,910	3,060	2,210	0	0	0	0	0
119,501 ~ 120,000	7,370	6,520	5,670	4,820	3,970	3,120	2,270	0	0	0	0	0
120,001 ~ 120,500	7,430	6,580	5,730	4,880	4,030	3,180	2,330	0	0	0	0	0
120,501 ~ 121,000	7,490	6,640	5,790	4,940	4,090	3,240	2,390	0	0	0	0	0
121,001 ~ 121,500	7,550	6,700	5,850	5,000	4,150	3,300	2,450	0	0	0	0	0
121,501 ~ 122,000	7,610	6,760	5,910	5,060	4,210	3,360	2,510	0	0	0	0	0
122,001 ~ 122,500	7,670	6,820	5,970	5,120	4,270	3,420	2,570	0	0	0	0	0
122,501 ~ 123,000	7,730	6,880	6,030	5,180	4,330	3,480	2,630	0	0	0	0	0
123,001 ~ 123,500	7,790	6,940	6,090	5,240	4,390	3,540	2,690	2,030	0	0	0	0
123,501 ~ 124,000	7,850	7,000	6,150	5,300	4,450	3,600	2,750	2,050	0	0	0	0
124,001 ~ 124,500	7,910	7,060	6,210	5,360	4,510	3,660	2,810	2,080	0	0	0	0
124,501 ~ 125,000	7,970	7,120	6,270	5,420	4,570	3,720	2,870	2,100	0	0	0	0
125,001 ~ 125,500	8,030	7,180	6,330	5,480	4,630	3,780	2,930	2,130	0	0	0	0
125,501 ~ 126,000	8,090	7,240	6,390	5,540	4,690	3,840	2,990	2,150	0	0	0	0
126,001 ~ 126,500	8,150	7,300	6,450	5,600	4,750	3,900	3,050	2,200	0	0	0	0
126,501 ~ 127,000	8,210	7,360	6,510	5,660	4,810	3,960	3,110	2,260	0	0	0	0
127,001 ~ 127,500	8,270	7,420	6,570	5,720	4,870	4,020	3,170	2,320	0	0	0	0
127,501 ~ 128,000	8,330	7,480	6,630	5,780	4,930	4,080	3,230	2,380	0	0	0	0
128,001 ~ 128,500	8,390	7,540	6,690	5,840	4,990	4,140	3,290	2,440	0	0	0	0
128,501 ~ 129,000	8,450	7,600	6,750	5,900	5,050	4,200	3,350	2,500	0	0	0	0
129,001 ~ 129,500	8,510	7,660	6,810	5,960	5,110	4,260	3,410	2,560	0	0	0	0
129,501 ~ 130,000	8,570	7,720	6,870	6,020	5,170	4,320	3,470	2,620	0	0	0	0
130,001 ~ 130,500	8,630	7,780	6,930	6,080	5,230	4,380	3,530	2,680	2,020	0	0	0
130,501 ~ 131,000	8,710	7,840	6,990	6,140	5,290	4,440	3,590	2,740	2,050	0	0	0
131,001 ~ 131,500	8,810	7,900	7,050	6,200	5,350	4,500	3,650	2,800	2,070	0	0	0

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第4 頁
單位：新臺幣元

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
131,501 ~ 132,000	8,910	7,960	7,110	6,260	5,410	4,560	3,710	2,860	2,100	0	0	0
132,001 ~ 132,500	9,010	8,020	7,170	6,320	5,470	4,620	3,770	2,920	2,120	0	0	0
132,501 ~ 133,000	9,110	8,080	7,230	6,380	5,530	4,680	3,830	2,980	2,150	0	0	0
133,001 ~ 133,500	9,210	8,140	7,290	6,440	5,590	4,740	3,890	3,040	2,190	0	0	0
133,501 ~ 134,000	9,310	8,200	7,350	6,500	5,650	4,800	3,950	3,100	2,250	0	0	0
134,001 ~ 134,500	9,410	8,260	7,410	6,560	5,710	4,860	4,010	3,160	2,310	0	0	0
134,501 ~ 135,000	9,510	8,320	7,470	6,620	5,770	4,920	4,070	3,220	2,370	0	0	0
135,001 ~ 135,500	9,610	8,380	7,530	6,680	5,830	4,980	4,130	3,280	2,430	0	0	0
135,501 ~ 136,000	9,710	8,440	7,590	6,740	5,890	5,040	4,190	3,340	2,490	0	0	0
136,001 ~ 136,500	9,810	8,500	7,650	6,800	5,950	5,100	4,250	3,400	2,550	0	0	0
136,501 ~ 137,000	9,910	8,560	7,710	6,860	6,010	5,160	4,310	3,460	2,610	0	0	0
137,001 ~ 137,500	10,010	8,620	7,770	6,920	6,070	5,220	4,370	3,520	2,670	2,020	0	0
137,501 ~ 138,000	10,110	8,700	7,830	6,980	6,130	5,280	4,430	3,580	2,730	2,050	0	0
138,001 ~ 138,500	10,210	8,800	7,890	7,040	6,190	5,340	4,490	3,640	2,790	2,070	0	0
138,501 ~ 139,000	10,310	8,900	7,950	7,100	6,250	5,400	4,550	3,700	2,850	2,100	0	0
139,001 ~ 139,500	10,410	9,000	8,010	7,160	6,310	5,460	4,610	3,760	2,910	2,120	0	0
139,501 ~ 140,000	10,510	9,100	8,070	7,220	6,370	5,520	4,670	3,820	2,970	2,150	0	0
140,001 ~ 140,500	10,610	9,200	8,130	7,280	6,430	5,580	4,730	3,880	3,030	2,180	0	0
140,501 ~ 141,000	10,710	9,300	8,190	7,340	6,490	5,640	4,790	3,940	3,090	2,240	0	0
141,001 ~ 141,500	10,810	9,400	8,250	7,400	6,550	5,700	4,850	4,000	3,150	2,300	0	0
141,501 ~ 142,000	10,910	9,500	8,310	7,460	6,610	5,760	4,910	4,060	3,210	2,360	0	0
142,001 ~ 142,500	11,010	9,600	8,370	7,520	6,670	5,820	4,970	4,120	3,270	2,420	0	0
142,501 ~ 143,000	11,110	9,700	8,430	7,580	6,730	5,880	5,030	4,180	3,330	2,480	0	0
143,001 ~ 143,500	11,210	9,800	8,490	7,640	6,790	5,940	5,090	4,240	3,390	2,540	0	0
143,501 ~ 144,000	11,310	9,900	8,550	7,700	6,850	6,000	5,150	4,300	3,450	2,600	0	0
144,001 ~ 144,500	11,410	10,000	8,610	7,760	6,910	6,060	5,210	4,360	3,510	2,660	2,020	0
144,501 ~ 145,000	11,510	10,100	8,680	7,820	6,970	6,120	5,270	4,420	3,570	2,720	2,040	0
145,001 ~ 145,500	11,610	10,200	8,780	7,880	7,030	6,180	5,330	4,480	3,630	2,780	2,070	0
145,501 ~ 146,000	11,710	10,300	8,880	7,940	7,090	6,240	5,390	4,540	3,690	2,840	2,090	0
146,001 ~ 146,500	11,810	10,400	8,980	8,000	7,150	6,300	5,450	4,600	3,750	2,900	2,120	0
146,501 ~ 147,000	11,910	10,500	9,080	8,060	7,210	6,360	5,510	4,660	3,810	2,960	2,140	0
147,001 ~ 147,500	12,010	10,600	9,180	8,120	7,270	6,420	5,570	4,720	3,870	3,020	2,170	0
147,501 ~ 148,000	12,110	10,700	9,280	8,180	7,330	6,480	5,630	4,780	3,930	3,080	2,230	0
148,001 ~ 148,500	12,210	10,800	9,380	8,240	7,390	6,540	5,690	4,840	3,990	3,140	2,290	0
148,501 ~ 149,000	12,310	10,900	9,480	8,300	7,450	6,600	5,750	4,900	4,050	3,200	2,350	0
149,001 ~ 149,500	12,410	11,000	9,580	8,360	7,510	6,660	5,810	4,960	4,110	3,260	2,410	0
149,501 ~ 150,000	12,510	11,100	9,680	8,420	7,570	6,720	5,870	5,020	4,170	3,320	2,470	0
150,001 ~ 150,500	12,610	11,200	9,780	8,480	7,630	6,780	5,930	5,080	4,230	3,380	2,530	0
150,501 ~ 151,000	12,710	11,300	9,880	8,540	7,690	6,840	5,990	5,140	4,290	3,440	2,590	0
151,001 ~ 151,500	12,810	11,400	9,980	8,600	7,750	6,900	6,050	5,200	4,350	3,500	2,650	2,010
151,501 ~ 152,000	12,910	11,500	10,080	8,660	7,810	6,960	6,110	5,260	4,410	3,560	2,710	2,040

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第5 頁
單位：新臺幣元

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
152,001 ~ 152,500	13,010	11,600	10,180	8,760	7,870	7,020	6,170	5,320	4,470	3,620	2,770	2,060
152,501 ~ 153,000	13,110	11,700	10,280	8,860	7,930	7,080	6,230	5,380	4,530	3,680	2,830	2,090
153,001 ~ 153,500	13,210	11,800	10,380	8,960	7,990	7,140	6,290	5,440	4,590	3,740	2,890	2,110
153,501 ~ 154,000	13,310	11,900	10,480	9,060	8,050	7,200	6,350	5,500	4,650	3,800	2,950	2,140
154,001 ~ 154,500	13,410	12,000	10,580	9,160	8,110	7,260	6,410	5,560	4,710	3,860	3,010	2,160
154,501 ~ 155,000	13,510	12,100	10,680	9,260	8,170	7,320	6,470	5,620	4,770	3,920	3,070	2,220
155,001 ~ 155,500	13,610	12,200	10,780	9,360	8,230	7,380	6,530	5,680	4,830	3,980	3,130	2,280
155,501 ~ 156,000	13,710	12,300	10,880	9,460	8,290	7,440	6,590	5,740	4,890	4,040	3,190	2,340
156,001 ~ 156,500	13,810	12,400	10,980	9,560	8,350	7,500	6,650	5,800	4,950	4,100	3,250	2,400
156,501 ~ 157,000	13,910	12,500	11,080	9,660	8,410	7,560	6,710	5,860	5,010	4,160	3,310	2,460
157,001 ~ 157,500	14,010	12,600	11,180	9,760	8,470	7,620	6,770	5,920	5,070	4,220	3,370	2,520
157,501 ~ 158,000	14,110	12,700	11,280	9,860	8,530	7,680	6,830	5,980	5,130	4,280	3,430	2,580
158,001 ~ 158,500	14,210	12,800	11,380	9,960	8,590	7,740	6,890	6,040	5,190	4,340	3,490	2,640
158,501 ~ 159,000	14,310	12,900	11,480	10,060	8,650	7,800	6,950	6,100	5,250	4,400	3,550	2,700
159,001 ~ 159,500	14,410	13,000	11,580	10,160	8,750	7,860	7,010	6,160	5,310	4,460	3,610	2,760
159,501 ~ 160,000	14,510	13,100	11,680	10,260	8,850	7,920	7,070	6,220	5,370	4,520	3,670	2,820
160,001 ~ 160,500	14,610	13,200	11,780	10,360	8,950	7,980	7,130	6,280	5,430	4,580	3,730	2,880
160,501 ~ 161,000	14,710	13,300	11,880	10,460	9,050	8,040	7,190	6,340	5,490	4,640	3,790	2,940
161,001 ~ 161,500	14,810	13,400	11,980	10,560	9,150	8,100	7,250	6,400	5,550	4,700	3,850	3,000
161,501 ~ 162,000	14,910	13,500	12,080	10,660	9,250	8,160	7,310	6,460	5,610	4,760	3,910	3,060
162,001 ~ 162,500	15,010	13,600	12,180	10,760	9,350	8,220	7,370	6,520	5,670	4,820	3,970	3,120
162,501 ~ 163,000	15,110	13,700	12,280	10,860	9,450	8,280	7,430	6,580	5,730	4,880	4,030	3,180
163,001 ~ 163,500	15,210	13,800	12,380	10,960	9,550	8,340	7,490	6,640	5,790	4,940	4,090	3,240
163,501 ~ 164,000	15,310	13,900	12,480	11,060	9,650	8,400	7,550	6,700	5,850	5,000	4,150	3,300
164,001 ~ 164,500	15,410	14,000	12,580	11,160	9,750	8,460	7,610	6,760	5,910	5,060	4,210	3,360
164,501 ~ 165,000	15,510	14,100	12,680	11,260	9,850	8,520	7,670	6,820	5,970	5,120	4,270	3,420
165,001 ~ 165,500	15,610	14,200	12,780	11,360	9,950	8,580	7,730	6,880	6,030	5,180	4,330	3,480
165,501 ~ 166,000	15,710	14,300	12,880	11,460	10,050	8,640	7,790	6,940	6,090	5,240	4,390	3,540
166,001 ~ 166,500	15,810	14,400	12,980	11,560	10,150	8,730	7,850	7,000	6,150	5,300	4,450	3,600
166,501 ~ 167,000	15,910	14,500	13,080	11,660	10,250	8,830	7,910	7,060	6,210	5,360	4,510	3,660
167,001 ~ 167,500	16,010	14,600	13,180	11,760	10,350	8,930	7,970	7,120	6,270	5,420	4,570	3,720
167,501 ~ 168,000	16,110	14,700	13,280	11,860	10,450	9,030	8,030	7,180	6,330	5,480	4,630	3,780
168,001 ~ 168,500	16,210	14,800	13,380	11,960	10,550	9,130	8,090	7,240	6,390	5,540	4,690	3,840
168,501 ~ 169,000	16,310	14,900	13,480	12,060	10,650	9,230	8,150	7,300	6,450	5,600	4,750	3,900
169,001 ~ 169,500	16,410	15,000	13,580	12,160	10,750	9,330	8,210	7,360	6,510	5,660	4,810	3,960
169,501 ~ 170,000	16,510	15,100	13,680	12,260	10,850	9,430	8,270	7,420	6,570	5,720	4,870	4,020
170,001 ~ 170,500	16,610	15,200	13,780	12,360	10,950	9,530	8,330	7,480	6,630	5,780	4,930	4,080
170,501 ~ 171,000	16,710	15,300	13,880	12,460	11,050	9,630	8,390	7,540	6,690	5,840	4,990	4,140
171,001 ~ 171,500	16,810	15,400	13,980	12,560	11,150	9,730	8,450	7,600	6,750	5,900	5,050	4,200
171,501 ~ 172,000	16,910	15,500	14,080	12,660	11,250	9,830	8,510	7,660	6,810	5,960	5,110	4,260
172,001 ~ 172,500	17,010	15,600	14,180	12,760	11,350	9,930	8,570	7,720	6,870	6,020	5,170	4,320

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第6 頁
單位：新臺幣元

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
172,501 ~ 173,000	17,110	15,700	14,280	12,860	11,450	10,030	8,630	7,780	6,930	6,080	5,230	4,380
173,001 ~ 173,500	17,210	15,800	14,380	12,960	11,550	10,130	8,710	7,840	6,990	6,140	5,290	4,440
173,501 ~ 174,000	17,310	15,900	14,480	13,060	11,650	10,230	8,810	7,900	7,050	6,200	5,350	4,500
174,001 ~ 174,500	17,410	16,000	14,580	13,160	11,750	10,330	8,910	7,960	7,110	6,260	5,410	4,560
174,501 ~ 175,000	17,510	16,100	14,680	13,260	11,850	10,430	9,010	8,020	7,170	6,320	5,470	4,620
175,001 ~ 175,500	17,610	16,200	14,780	13,360	11,950	10,530	9,110	8,080	7,230	6,380	5,530	4,680
175,501 ~ 176,000	17,710	16,300	14,880	13,460	12,050	10,630	9,210	8,140	7,290	6,440	5,590	4,740
176,001 ~ 176,500	17,810	16,400	14,980	13,560	12,150	10,730	9,310	8,200	7,350	6,500	5,650	4,800
176,501 ~ 177,000	17,910	16,500	15,080	13,660	12,250	10,830	9,410	8,260	7,410	6,560	5,710	4,860
177,001 ~ 177,500	18,010	16,600	15,180	13,760	12,350	10,930	9,510	8,320	7,470	6,620	5,770	4,920
177,501 ~ 178,000	18,110	16,700	15,280	13,860	12,450	11,030	9,610	8,380	7,530	6,680	5,830	4,980
178,001 ~ 178,500	18,210	16,800	15,380	13,960	12,550	11,130	9,710	8,440	7,590	6,740	5,890	5,040
178,501 ~ 179,000	18,310	16,900	15,480	14,060	12,650	11,230	9,810	8,500	7,650	6,800	5,950	5,100
179,001 ~ 179,500	18,410	17,000	15,580	14,160	12,750	11,330	9,910	8,560	7,710	6,860	6,010	5,160
179,501 ~ 180,000	18,510	17,100	15,680	14,260	12,850	11,430	10,010	8,620	7,770	6,920	6,070	5,220
180,001 ~ 180,500	18,610	17,200	15,780	14,360	12,950	11,530	10,110	8,700	7,830	6,980	6,130	5,280
180,501 ~ 181,000	18,710	17,300	15,880	14,460	13,050	11,630	10,210	8,800	7,890	7,040	6,190	5,340
181,001 ~ 181,500	18,810	17,400	15,980	14,560	13,150	11,730	10,310	8,900	7,950	7,100	6,250	5,400
181,501 ~ 182,000	18,910	17,500	16,080	14,660	13,250	11,830	10,410	9,000	8,010	7,160	6,310	5,460
182,001 ~ 182,500	19,010	17,600	16,180	14,760	13,350	11,930	10,510	9,100	8,070	7,220	6,370	5,520
182,501 ~ 183,000	19,110	17,700	16,280	14,860	13,450	12,030	10,610	9,200	8,130	7,280	6,430	5,580
183,001 ~ 183,500	19,210	17,800	16,380	14,960	13,550	12,130	10,710	9,300	8,190	7,340	6,490	5,640
183,501 ~ 184,000	19,310	17,900	16,480	15,060	13,650	12,230	10,810	9,400	8,250	7,400	6,550	5,700
184,001 ~ 184,500	19,410	18,000	16,580	15,160	13,750	12,330	10,910	9,500	8,310	7,460	6,610	5,760
184,501 ~ 185,000	19,510	18,100	16,680	15,260	13,850	12,430	11,010	9,600	8,370	7,520	6,670	5,820
185,001 ~ 185,500	19,610	18,200	16,780	15,360	13,950	12,530	11,110	9,700	8,430	7,580	6,730	5,880
185,501 ~ 186,000	19,710	18,300	16,880	15,460	14,050	12,630	11,210	9,800	8,490	7,640	6,790	5,940
186,001 ~ 186,500	19,810	18,400	16,980	15,560	14,150	12,730	11,310	9,900	8,550	7,700	6,850	6,000
186,501 ~ 187,000	19,910	18,500	17,080	15,660	14,250	12,830	11,410	10,000	8,610	7,760	6,910	6,060
187,001 ~ 187,500	20,010	18,600	17,180	15,760	14,350	12,930	11,510	10,100	8,680	7,820	6,970	6,120
187,501 ~ 188,000	20,110	18,700	17,280	15,860	14,450	13,030	11,610	10,200	8,780	7,880	7,030	6,180
188,001 ~ 188,500	20,210	18,800	17,380	15,960	14,550	13,130	11,710	10,300	8,880	7,940	7,090	6,240
188,501 ~ 189,000	20,310	18,900	17,480	16,060	14,650	13,230	11,810	10,400	8,980	8,000	7,150	6,300
189,001 ~ 189,500	20,410	19,000	17,580	16,160	14,750	13,330	11,910	10,500	9,080	8,060	7,210	6,360
189,501 ~ 190,000	20,510	19,100	17,680	16,260	14,850	13,430	12,010	10,600	9,180	8,120	7,270	6,420
190,001 ~ 190,500	20,610	19,200	17,780	16,360	14,950	13,530	12,110	10,700	9,280	8,180	7,330	6,480
190,501 ~ 191,000	20,710	19,300	17,880	16,460	15,050	13,630	12,210	10,800	9,380	8,240	7,390	6,540
191,001 ~ 191,500	20,810	19,400	17,980	16,560	15,150	13,730	12,310	10,900	9,480	8,300	7,450	6,600
191,501 ~ 192,000	20,910	19,500	18,080	16,660	15,250	13,830	12,410	11,000	9,580	8,360	7,510	6,660
192,001 ~ 192,500	21,010	19,600	18,180	16,760	15,350	13,930	12,510	11,100	9,680	8,420	7,570	6,720
192,501 ~ 193,000	21,110	19,700	18,280	16,860	15,450	14,030	12,610	11,200	9,780	8,480	7,630	6,780

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第7 頁
單位：新臺幣元

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
193,001 ~ 193,500	21,210	19,800	18,380	16,960	15,550	14,130	12,710	11,300	9,880	8,540	7,690	6,840
193,501 ~ 194,000	21,310	19,900	18,480	17,060	15,650	14,230	12,810	11,400	9,980	8,600	7,750	6,900
194,001 ~ 194,500	21,410	20,000	18,580	17,160	15,750	14,330	12,910	11,500	10,080	8,660	7,810	6,960
194,501 ~ 195,000	21,510	20,100	18,680	17,260	15,850	14,430	13,010	11,600	10,180	8,760	7,870	7,020
195,001 ~ 195,500	21,610	20,200	18,780	17,360	15,950	14,530	13,110	11,700	10,280	8,860	7,930	7,080
195,501 ~ 196,000	21,710	20,300	18,880	17,460	16,050	14,630	13,210	11,800	10,380	8,960	7,990	7,140
196,001 ~ 196,500	21,810	20,400	18,980	17,560	16,150	14,730	13,310	11,900	10,480	9,060	8,050	7,200
196,501 ~ 197,000	21,910	20,500	19,080	17,660	16,250	14,830	13,410	12,000	10,580	9,160	8,110	7,260
197,001 ~ 197,500	22,010	20,600	19,180	17,760	16,350	14,930	13,510	12,100	10,680	9,260	8,170	7,320
197,501 ~ 198,000	22,110	20,700	19,280	17,860	16,450	15,030	13,610	12,200	10,780	9,360	8,230	7,380
198,001 ~ 198,500	22,210	20,800	19,380	17,960	16,550	15,130	13,710	12,300	10,880	9,460	8,290	7,440
198,501 ~ 199,000	22,310	20,900	19,480	18,060	16,650	15,230	13,810	12,400	10,980	9,560	8,350	7,500
199,001 ~ 199,500	22,410	21,000	19,580	18,160	16,750	15,330	13,910	12,500	11,080	9,660	8,410	7,560
199,501 ~ 200,000	22,510	21,100	19,680	18,260	16,850	15,430	14,010	12,600	11,180	9,760	8,470	7,620
200,001 ~ 200,500	22,610	21,200	19,780	18,360	16,950	15,530	14,110	12,700	11,280	9,860	8,530	7,680
200,501 ~ 201,000	22,710	21,300	19,880	18,460	17,050	15,630	14,210	12,800	11,380	9,960	8,590	7,740
201,001 ~ 201,500	22,810	21,400	19,980	18,560	17,150	15,730	14,310	12,900	11,480	10,060	8,650	7,800
201,501 ~ 202,000	22,910	21,500	20,080	18,660	17,250	15,830	14,410	13,000	11,580	10,160	8,750	7,860
202,001 ~ 202,500	23,010	21,600	20,180	18,760	17,350	15,930	14,510	13,100	11,680	10,260	8,850	7,920
202,501 ~ 203,000	23,110	21,700	20,280	18,860	17,450	16,030	14,610	13,200	11,780	10,360	8,950	7,980
203,001 ~ 203,500	23,210	21,800	20,380	18,960	17,550	16,130	14,710	13,300	11,880	10,460	9,050	8,040
203,501 ~ 204,000	23,310	21,900	20,480	19,060	17,650	16,230	14,810	13,400	11,980	10,560	9,150	8,100
204,001 ~ 204,500	23,410	22,000	20,580	19,160	17,750	16,330	14,910	13,500	12,080	10,660	9,250	8,160
204,501 ~ 205,000	23,510	22,100	20,680	19,260	17,850	16,430	15,010	13,600	12,180	10,760	9,350	8,220
205,001 ~ 205,500	23,610	22,200	20,780	19,360	17,950	16,530	15,110	13,700	12,280	10,860	9,450	8,280
205,501 ~ 206,000	23,710	22,300	20,880	19,460	18,050	16,630	15,210	13,800	12,380	10,960	9,550	8,340
206,001 ~ 206,500	23,810	22,400	20,980	19,560	18,150	16,730	15,310	13,900	12,480	11,060	9,650	8,400
206,501 ~ 207,000	23,910	22,500	21,080	19,660	18,250	16,830	15,410	14,000	12,580	11,160	9,750	8,460
207,001 ~ 207,500	24,010	22,600	21,180	19,760	18,350	16,930	15,510	14,100	12,680	11,260	9,850	8,520
207,501 ~ 208,000	24,110	22,700	21,280	19,860	18,450	17,030	15,610	14,200	12,780	11,360	9,950	8,580
208,001 ~ 208,500	24,210	22,800	21,380	19,960	18,550	17,130	15,710	14,300	12,880	11,460	10,050	8,640
208,501 ~ 209,000	24,310	22,900	21,480	20,060	18,650	17,230	15,810	14,400	12,980	11,560	10,150	8,730
209,001 ~ 209,500	24,410	23,000	21,580	20,160	18,750	17,330	15,910	14,500	13,080	11,660	10,250	8,830
209,501 ~ 210,000	24,510	23,100	21,680	20,260	18,850	17,430	16,010	14,600	13,180	11,760	10,350	8,930
210,001 ~ 210,500	24,610	23,200	21,780	20,360	18,950	17,530	16,110	14,700	13,280	11,860	10,450	9,030
210,501 ~ 211,000	24,710	23,300	21,880	20,460	19,050	17,630	16,210	14,800	13,380	11,960	10,550	9,130
211,001 ~ 211,500	24,810	23,400	21,980	20,560	19,150	17,730	16,310	14,900	13,480	12,060	10,650	9,230
211,501 ~ 212,000	24,910	23,500	22,080	20,660	19,250	17,830	16,410	15,000	13,580	12,160	10,750	9,330
212,001 ~ 212,500	25,010	23,600	22,180	20,760	19,350	17,930	16,510	15,100	13,680	12,260	10,850	9,430
212,501 ~ 213,000	25,110	23,700	22,280	20,860	19,450	18,030	16,610	15,200	13,780	12,360	10,950	9,530
213,001 ~ 213,500	25,210	23,800	22,380	20,960	19,550	18,130	16,710	15,300	13,880	12,460	11,050	9,630

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第8 頁
單位：新臺幣元

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
213,501 ~ 214,000	25,310	23,900	22,480	21,060	19,650	18,230	16,810	15,400	13,980	12,560	11,150	9,730
214,001 ~ 214,500	25,410	24,000	22,580	21,160	19,750	18,330	16,910	15,500	14,080	12,660	11,250	9,830
214,501 ~ 215,000	25,510	24,100	22,680	21,260	19,850	18,430	17,010	15,600	14,180	12,760	11,350	9,930
215,001 ~ 215,500	25,610	24,200	22,780	21,360	19,950	18,530	17,110	15,700	14,280	12,860	11,450	10,030
215,501 ~ 216,000	25,710	24,300	22,880	21,460	20,050	18,630	17,210	15,800	14,380	12,960	11,550	10,130
216,001 ~ 216,500	25,810	24,400	22,980	21,560	20,150	18,730	17,310	15,900	14,480	13,060	11,650	10,230
216,501 ~ 217,000	25,910	24,500	23,080	21,660	20,250	18,830	17,410	16,000	14,580	13,160	11,750	10,330
217,001 ~ 217,500	26,010	24,600	23,180	21,760	20,350	18,930	17,510	16,100	14,680	13,260	11,850	10,430
217,501 ~ 218,000	26,110	24,700	23,280	21,860	20,450	19,030	17,610	16,200	14,780	13,360	11,950	10,530
218,001 ~ 218,500	26,210	24,800	23,380	21,960	20,550	19,130	17,710	16,300	14,880	13,460	12,050	10,630
218,501 ~ 219,000	26,310	24,900	23,480	22,060	20,650	19,230	17,810	16,400	14,980	13,560	12,150	10,730
219,001 ~ 219,500	26,410	25,000	23,580	22,160	20,750	19,330	17,910	16,500	15,080	13,660	12,250	10,830
219,501 ~ 220,000	26,510	25,100	23,680	22,260	20,850	19,430	18,010	16,600	15,180	13,760	12,350	10,930
220,001 ~ 220,500	26,610	25,200	23,780	22,360	20,950	19,530	18,110	16,700	15,280	13,860	12,450	11,030
220,501 ~ 221,000	26,710	25,300	23,880	22,460	21,050	19,630	18,210	16,800	15,380	13,960	12,550	11,130
221,001 ~ 221,500	26,810	25,400	23,980	22,560	21,150	19,730	18,310	16,900	15,480	14,060	12,650	11,230
221,501 ~ 222,000	26,910	25,500	24,080	22,660	21,250	19,830	18,410	17,000	15,580	14,160	12,750	11,330
222,001 ~ 222,500	27,010	25,600	24,180	22,760	21,350	19,930	18,510	17,100	15,680	14,260	12,850	11,430
222,501 ~ 223,000	27,110	25,700	24,280	22,860	21,450	20,030	18,610	17,200	15,780	14,360	12,950	11,530
223,001 ~ 223,500	27,210	25,800	24,380	22,960	21,550	20,130	18,710	17,300	15,880	14,460	13,050	11,630
223,501 ~ 224,000	27,310	25,900	24,480	23,060	21,650	20,230	18,810	17,400	15,980	14,560	13,150	11,730
224,001 ~ 224,500	27,410	26,000	24,580	23,160	21,750	20,330	18,910	17,500	16,080	14,660	13,250	11,830
224,501 ~ 225,000	27,510	26,100	24,680	23,260	21,850	20,430	19,010	17,600	16,180	14,760	13,350	11,930
225,001 ~ 225,500	27,610	26,200	24,780	23,360	21,950	20,530	19,110	17,700	16,280	14,860	13,450	12,030
225,501 ~ 226,000	27,710	26,300	24,880	23,460	22,050	20,630	19,210	17,800	16,380	14,960	13,550	12,130
226,001 ~ 226,500	27,810	26,400	24,980	23,560	22,150	20,730	19,310	17,900	16,480	15,060	13,650	12,230
226,501 ~ 227,000	27,910	26,500	25,080	23,660	22,250	20,830	19,410	18,000	16,580	15,160	13,750	12,330
227,001 ~ 227,500	28,010	26,600	25,180	23,760	22,350	20,930	19,510	18,100	16,680	15,260	13,850	12,430
227,501 ~ 228,000	28,110	26,700	25,280	23,860	22,450	21,030	19,610	18,200	16,780	15,360	13,950	12,530
228,001 ~ 228,500	28,210	26,800	25,380	23,960	22,550	21,130	19,710	18,300	16,880	15,460	14,050	12,630
228,501 ~ 229,000	28,310	26,900	25,480	24,060	22,650	21,230	19,810	18,400	16,980	15,560	14,150	12,730
229,001 ~ 229,500	28,450	27,000	25,580	24,160	22,750	21,330	19,910	18,500	17,080	15,660	14,250	12,830
229,501 ~ 230,000	28,600	27,100	25,680	24,260	22,850	21,430	20,010	18,600	17,180	15,760	14,350	12,930
230,001 ~ 230,500	28,750	27,200	25,780	24,360	22,950	21,530	20,110	18,700	17,280	15,860	14,450	13,030
230,501 ~ 231,000	28,900	27,300	25,880	24,460	23,050	21,630	20,210	18,800	17,380	15,960	14,550	13,130
231,001 ~ 231,500	29,050	27,400	25,980	24,560	23,150	21,730	20,310	18,900	17,480	16,060	14,650	13,230
231,501 ~ 232,000	29,200	27,500	26,080	24,660	23,250	21,830	20,410	19,000	17,580	16,160	14,750	13,330
232,001 ~ 232,500	29,350	27,600	26,180	24,760	23,350	21,930	20,510	19,100	17,680	16,260	14,850	13,430
232,501 ~ 233,000	29,500	27,700	26,280	24,860	23,450	22,030	20,610	19,200	17,780	16,360	14,950	13,530
233,001 ~ 233,500	29,650	27,800	26,380	24,960	23,550	22,130	20,710	19,300	17,880	16,460	15,050	13,630
233,501 ~ 234,000	29,800	27,900	26,480	25,060	23,650	22,230	20,810	19,400	17,980	16,560	15,150	13,730

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第9 頁
單位：新臺幣元

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
234,001 ~ 234,500	29,950	28,000	26,580	25,160	23,750	22,330	20,910	19,500	18,080	16,660	15,250	13,830
234,501 ~ 235,000	30,100	28,100	26,680	25,260	23,850	22,430	21,010	19,600	18,180	16,760	15,350	13,930
235,001 ~ 235,500	30,250	28,200	26,780	25,360	23,950	22,530	21,110	19,700	18,280	16,860	15,450	14,030
235,501 ~ 236,000	30,400	28,300	26,880	25,460	24,050	22,630	21,210	19,800	18,380	16,960	15,550	14,130
236,001 ~ 236,500	30,550	28,430	26,980	25,560	24,150	22,730	21,310	19,900	18,480	17,060	15,650	14,230
236,501 ~ 237,000	30,700	28,580	27,080	25,660	24,250	22,830	21,410	20,000	18,580	17,160	15,750	14,330
237,001 ~ 237,500	30,850	28,730	27,180	25,760	24,350	22,930	21,510	20,100	18,680	17,260	15,850	14,430
237,501 ~ 238,000	31,000	28,880	27,280	25,860	24,450	23,030	21,610	20,200	18,780	17,360	15,950	14,530
238,001 ~ 238,500	31,150	29,030	27,380	25,960	24,550	23,130	21,710	20,300	18,880	17,460	16,050	14,630
238,501 ~ 239,000	31,300	29,180	27,480	26,060	24,650	23,230	21,810	20,400	18,980	17,560	16,150	14,730
239,001 ~ 239,500	31,450	29,330	27,580	26,160	24,750	23,330	21,910	20,500	19,080	17,660	16,250	14,830
239,501 ~ 240,000	31,600	29,480	27,680	26,260	24,850	23,430	22,010	20,600	19,180	17,760	16,350	14,930
240,001 ~ 240,500	31,750	29,630	27,780	26,360	24,950	23,530	22,110	20,700	19,280	17,860	16,450	15,030
240,501 ~ 241,000	31,900	29,780	27,880	26,460	25,050	23,630	22,210	20,800	19,380	17,960	16,550	15,130
241,001 ~ 241,500	32,050	29,930	27,980	26,560	25,150	23,730	22,310	20,900	19,480	18,060	16,650	15,230
241,501 ~ 242,000	32,200	30,080	28,080	26,660	25,250	23,830	22,410	21,000	19,580	18,160	16,750	15,330
242,001 ~ 242,500	32,350	30,230	28,180	26,760	25,350	23,930	22,510	21,100	19,680	18,260	16,850	15,430
242,501 ~ 243,000	32,500	30,380	28,280	26,860	25,450	24,030	22,610	21,200	19,780	18,360	16,950	15,530
243,001 ~ 243,500	32,650	30,530	28,400	26,960	25,550	24,130	22,710	21,300	19,880	18,460	17,050	15,630
243,501 ~ 244,000	32,800	30,680	28,550	27,060	25,650	24,230	22,810	21,400	19,980	18,560	17,150	15,730
244,001 ~ 244,500	32,950	30,830	28,700	27,160	25,750	24,330	22,910	21,500	20,080	18,660	17,250	15,830
244,501 ~ 245,000	33,100	30,980	28,850	27,260	25,850	24,430	23,010	21,600	20,180	18,760	17,350	15,930
245,001 ~ 245,500	33,250	31,130	29,000	27,360	25,950	24,530	23,110	21,700	20,280	18,860	17,450	16,030
245,501 ~ 246,000	33,400	31,280	29,150	27,460	26,050	24,630	23,210	21,800	20,380	18,960	17,550	16,130
246,001 ~ 246,500	33,550	31,430	29,300	27,560	26,150	24,730	23,310	21,900	20,480	19,060	17,650	16,230
246,501 ~ 247,000	33,700	31,580	29,450	27,660	26,250	24,830	23,410	22,000	20,580	19,160	17,750	16,330
247,001 ~ 247,500	33,850	31,730	29,600	27,760	26,350	24,930	23,510	22,100	20,680	19,260	17,850	16,430
247,501 ~ 248,000	34,000	31,880	29,750	27,860	26,450	25,030	23,610	22,200	20,780	19,360	17,950	16,530
248,001 ~ 248,500	34,150	32,030	29,900	27,960	26,550	25,130	23,710	22,300	20,880	19,460	18,050	16,630
248,501 ~ 249,000	34,300	32,180	30,050	28,060	26,650	25,230	23,810	22,400	20,980	19,560	18,150	16,730
249,001 ~ 249,500	34,450	32,330	30,200	28,160	26,750	25,330	23,910	22,500	21,080	19,660	18,250	16,830
249,501 ~ 250,000	34,600	32,480	30,350	28,260	26,850	25,430	24,010	22,600	21,180	19,760	18,350	16,930
250,001 ~ 250,500	34,750	32,630	30,500	28,380	26,950	25,530	24,110	22,700	21,280	19,860	18,450	17,030
250,501 ~ 251,000	34,900	32,780	30,650	28,530	27,050	25,630	24,210	22,800	21,380	19,960	18,550	17,130
251,001 ~ 251,500	35,050	32,930	30,800	28,680	27,150	25,730	24,310	22,900	21,480	20,060	18,650	17,230
251,501 ~ 252,000	35,200	33,080	30,950	28,830	27,250	25,830	24,410	23,000	21,580	20,160	18,750	17,330
252,001 ~ 252,500	35,350	33,230	31,100	28,980	27,350	25,930	24,510	23,100	21,680	20,260	18,850	17,430
252,501 ~ 253,000	35,500	33,380	31,250	29,130	27,450	26,030	24,610	23,200	21,780	20,360	18,950	17,530
253,001 ~ 253,500	35,650	33,530	31,400	29,280	27,550	26,130	24,710	23,300	21,880	20,460	19,050	17,630
253,501 ~ 254,000	35,800	33,680	31,550	29,430	27,650	26,230	24,810	23,400	21,980	20,560	19,150	17,730
254,001 ~ 254,500	35,950	33,830	31,700	29,580	27,750	26,330	24,910	23,500	22,080	20,660	19,250	17,830

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第10 頁
單位：新臺幣元

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
254,501 ~ 255,000	36,100	33,980	31,850	29,730	27,850	26,430	25,010	23,600	22,180	20,760	19,350	17,930
255,001 ~ 255,500	36,250	34,130	32,000	29,880	27,950	26,530	25,110	23,700	22,280	20,860	19,450	18,030
255,501 ~ 256,000	36,400	34,280	32,150	30,030	28,050	26,630	25,210	23,800	22,380	20,960	19,550	18,130
256,001 ~ 256,500	36,550	34,430	32,300	30,180	28,150	26,730	25,310	23,900	22,480	21,060	19,650	18,230
256,501 ~ 257,000	36,700	34,580	32,450	30,330	28,250	26,830	25,410	24,000	22,580	21,160	19,750	18,330
257,001 ~ 257,500	36,850	34,730	32,600	30,480	28,350	26,930	25,510	24,100	22,680	21,260	19,850	18,430
257,501 ~ 258,000	37,000	34,880	32,750	30,630	28,500	27,030	25,610	24,200	22,780	21,360	19,950	18,530
258,001 ~ 258,500	37,150	35,030	32,900	30,780	28,650	27,130	25,710	24,300	22,880	21,460	20,050	18,630
258,501 ~ 259,000	37,300	35,180	33,050	30,930	28,800	27,230	25,810	24,400	22,980	21,560	20,150	18,730
259,001 ~ 259,500	37,450	35,330	33,200	31,080	28,950	27,330	25,910	24,500	23,080	21,660	20,250	18,830
259,501 ~ 260,000	37,600	35,480	33,350	31,230	29,100	27,430	26,010	24,600	23,180	21,760	20,350	18,930
260,001 ~ 260,500	37,750	35,630	33,500	31,380	29,250	27,530	26,110	24,700	23,280	21,860	20,450	19,030
260,501 ~ 261,000	37,900	35,780	33,650	31,530	29,400	27,630	26,210	24,800	23,380	21,960	20,550	19,130
261,001 ~ 261,500	38,050	35,930	33,800	31,680	29,550	27,730	26,310	24,900	23,480	22,060	20,650	19,230
261,501 ~ 262,000	38,200	36,080	33,950	31,830	29,700	27,830	26,410	25,000	23,580	22,160	20,750	19,330
262,001 ~ 262,500	38,350	36,230	34,100	31,980	29,850	27,930	26,510	25,100	23,680	22,260	20,850	19,430
262,501 ~ 263,000	38,500	36,380	34,250	32,130	30,000	28,030	26,610	25,200	23,780	22,360	20,950	19,530
263,001 ~ 263,500	38,650	36,530	34,400	32,280	30,150	28,130	26,710	25,300	23,880	22,460	21,050	19,630
263,501 ~ 264,000	38,800	36,680	34,550	32,430	30,300	28,230	26,810	25,400	23,980	22,560	21,150	19,730
264,001 ~ 264,500	38,950	36,830	34,700	32,580	30,450	28,330	26,910	25,500	24,080	22,660	21,250	19,830
264,501 ~ 265,000	39,100	36,980	34,850	32,730	30,600	28,480	27,010	25,600	24,180	22,760	21,350	19,930
265,001 ~ 265,500	39,250	37,130	35,000	32,880	30,750	28,630	27,110	25,700	24,280	22,860	21,450	20,030
265,501 ~ 266,000	39,400	37,280	35,150	33,030	30,900	28,780	27,210	25,800	24,380	22,960	21,550	20,130
266,001 ~ 266,500	39,550	37,430	35,300	33,180	31,050	28,930	27,310	25,900	24,480	23,060	21,650	20,230
266,501 ~ 267,000	39,700	37,580	35,450	33,330	31,200	29,080	27,410	26,000	24,580	23,160	21,750	20,330
267,001 ~ 267,500	39,850	37,730	35,600	33,480	31,350	29,230	27,510	26,100	24,680	23,260	21,850	20,430
267,501 ~ 268,000	40,000	37,880	35,750	33,630	31,500	29,380	27,610	26,200	24,780	23,360	21,950	20,530
268,001 ~ 268,500	40,150	38,030	35,900	33,780	31,650	29,530	27,710	26,300	24,880	23,460	22,050	20,630
268,501 ~ 269,000	40,300	38,180	36,050	33,930	31,800	29,680	27,810	26,400	24,980	23,560	22,150	20,730
269,001 ~ 269,500	40,450	38,330	36,200	34,080	31,950	29,830	27,910	26,500	25,080	23,660	22,250	20,830
269,501 ~ 270,000	40,600	38,480	36,350	34,230	32,100	29,980	28,010	26,600	25,180	23,760	22,350	20,930
270,001 ~ 270,500	40,750	38,630	36,500	34,380	32,250	30,130	28,110	26,700	25,280	23,860	22,450	21,030
270,501 ~ 271,000	40,900	38,780	36,650	34,530	32,400	30,280	28,210	26,800	25,380	23,960	22,550	21,130
271,001 ~ 271,500	41,050	38,930	36,800	34,680	32,550	30,430	28,310	26,900	25,480	24,060	22,650	21,230
271,501 ~ 272,000	41,200	39,080	36,950	34,830	32,700	30,580	28,450	27,000	25,580	24,160	22,750	21,330
272,001 ~ 272,500	41,350	39,230	37,100	34,980	32,850	30,730	28,600	27,100	25,680	24,260	22,850	21,430
272,501 ~ 273,000	41,500	39,380	37,250	35,130	33,000	30,880	28,750	27,200	25,780	24,360	22,950	21,530
273,001 ~ 273,500	41,650	39,530	37,400	35,280	33,150	31,030	28,900	27,300	25,880	24,460	23,050	21,630
273,501 ~ 274,000	41,800	39,680	37,550	35,430	33,300	31,180	29,050	27,400	25,980	24,560	23,150	21,730
274,001 ~ 274,500	41,950	39,830	37,700	35,580	33,450	31,330	29,200	27,500	26,080	24,660	23,250	21,830
274,501 ~ 275,000	42,100	39,980	37,850	35,730	33,600	31,480	29,350	27,600	26,180	24,760	23,350	21,930

104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

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
275,001 ~ 275,500	42,250	40,130	38,000	35,880	33,750	31,630	29,500	27,700	26,280	24,860	23,450	22,030
275,501 ~ 276,000	42,400	40,280	38,150	36,030	33,900	31,780	29,650	27,800	26,380	24,960	23,550	22,130
276,001 ~ 276,500	42,550	40,430	38,300	36,180	34,050	31,930	29,800	27,900	26,480	25,060	23,650	22,230
276,501 ~ 277,000	42,700	40,580	38,450	36,330	34,200	32,080	29,950	28,000	26,580	25,160	23,750	22,330
277,001 ~ 277,500	42,850	40,730	38,600	36,480	34,350	32,230	30,100	28,100	26,680	25,260	23,850	22,430
277,501 ~ 278,000	43,000	40,880	38,750	36,630	34,500	32,380	30,250	28,200	26,780	25,360	23,950	22,530
278,001 ~ 278,500	43,150	41,030	38,900	36,780	34,650	32,530	30,400	28,300	26,880	25,460	24,050	22,630
278,501 ~ 279,000	43,300	41,180	39,050	36,930	34,800	32,680	30,550	28,430	26,980	25,560	24,150	22,730
279,001 ~ 279,500	43,450	41,330	39,200	37,080	34,950	32,830	30,700	28,580	27,080	25,660	24,250	22,830
279,501 ~ 280,000	43,600	41,480	39,350	37,230	35,100	32,980	30,850	28,730	27,180	25,760	24,350	22,930
280,001 ~ 280,500	43,750	41,630	39,500	37,380	35,250	33,130	31,000	28,880	27,280	25,860	24,450	23,030
280,501 ~ 281,000	43,900	41,780	39,650	37,530	35,400	33,280	31,150	29,030	27,380	25,960	24,550	23,130
281,001 ~ 281,500	44,050	41,930	39,800	37,680	35,550	33,430	31,300	29,180	27,480	26,060	24,650	23,230
281,501 ~ 282,000	44,200	42,080	39,950	37,830	35,700	33,580	31,450	29,330	27,580	26,160	24,750	23,330
282,001 ~ 282,500	44,350	42,230	40,100	37,980	35,850	33,730	31,600	29,480	27,680	26,260	24,850	23,430
282,501 ~ 283,000	44,500	42,380	40,250	38,130	36,000	33,880	31,750	29,630	27,780	26,360	24,950	23,530
283,001 ~ 283,500	44,650	42,530	40,400	38,280	36,150	34,030	31,900	29,780	27,880	26,460	25,050	23,630
283,501 ~ 284,000	44,800	42,680	40,550	38,430	36,300	34,180	32,050	29,930	27,980	26,560	25,150	23,730
284,001 ~ 284,500	44,950	42,830	40,700	38,580	36,450	34,330	32,200	30,080	28,080	26,660	25,250	23,830
284,501 ~ 285,000	45,100	42,980	40,850	38,730	36,600	34,480	32,350	30,230	28,180	26,760	25,350	23,930
285,001 ~ 285,500	45,250	43,130	41,000	38,880	36,750	34,630	32,500	30,380	28,280	26,860	25,450	24,030
285,501 ~ 286,000	45,400	43,280	41,150	39,030	36,900	34,780	32,650	30,530	28,400	26,960	25,550	24,130
286,001 ~ 286,500	45,550	43,430	41,300	39,180	37,050	34,930	32,800	30,680	28,550	27,060	25,650	24,230
286,501 ~ 287,000	45,700	43,580	41,450	39,330	37,200	35,080	32,950	30,830	28,700	27,160	25,750	24,330
287,001 ~ 287,500	45,850	43,730	41,600	39,480	37,350	35,230	33,100	30,980	28,850	27,260	25,850	24,430
287,501 ~ 288,000	46,000	43,880	41,750	39,630	37,500	35,380	33,250	31,130	29,000	27,360	25,950	24,530
288,001 ~ 288,500	46,150	44,030	41,900	39,780	37,650	35,530	33,400	31,280	29,150	27,460	26,050	24,630
288,501 ~ 289,000	46,300	44,180	42,050	39,930	37,800	35,680	33,550	31,430	29,300	27,560	26,150	24,730
289,001 ~ 289,500	46,450	44,330	42,200	40,080	37,950	35,830	33,700	31,580	29,450	27,660	26,250	24,830
289,501 ~ 290,000	46,600	44,480	42,350	40,230	38,100	35,980	33,850	31,730	29,600	27,760	26,350	24,930
290,001 ~ 290,500	46,750	44,630	42,500	40,380	38,250	36,130	34,000	31,880	29,750	27,860	26,450	25,030
290,501 ~ 291,000	46,900	44,780	42,650	40,530	38,400	36,280	34,150	32,030	29,900	27,960	26,550	25,130
291,001 ~ 291,500	47,050	44,930	42,800	40,680	38,550	36,430	34,300	32,180	30,050	28,060	26,650	25,230
291,501 ~ 292,000	47,200	45,080	42,950	40,830	38,700	36,580	34,450	32,330	30,200	28,160	26,750	25,330
292,001 ~ 292,500	47,350	45,230	43,100	40,980	38,850	36,730	34,600	32,480	30,350	28,260	26,850	25,430
292,501 ~ 293,000	47,500	45,380	43,250	41,130	39,000	36,880	34,750	32,630	30,500	28,380	26,950	25,530
293,001 ~ 293,500	47,650	45,530	43,400	41,280	39,150	37,030	34,900	32,780	30,650	28,530	27,050	25,630
293,501 ~ 294,000	47,800	45,680	43,550	41,430	39,300	37,180	35,050	32,930	30,800	28,680	27,150	25,730
294,001 ~ 294,500	47,950	45,830	43,700	41,580	39,450	37,330	35,200	33,080	30,950	28,830	27,250	25,830
294,501 ~ 295,000	48,100	45,980	43,850	41,730	39,600	37,480	35,350	33,230	31,100	28,980	27,350	25,930
295,001 ~ 295,500	48,250	46,130	44,000	41,880	39,750	37,630	35,500	33,380	31,250	29,130	27,450	26,030

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第12 頁
單位：新臺幣元

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
295,501 ~ 296,000	48,400	46,280	44,150	42,030	39,900	37,780	35,650	33,530	31,400	29,280	27,550	26,130
296,001 ~ 296,500	48,550	46,430	44,300	42,180	40,050	37,930	35,800	33,680	31,550	29,430	27,650	26,230
296,501 ~ 297,000	48,700	46,580	44,450	42,330	40,200	38,080	35,950	33,830	31,700	29,580	27,750	26,330
297,001 ~ 297,500	48,850	46,730	44,600	42,480	40,350	38,230	36,100	33,980	31,850	29,730	27,850	26,430
297,501 ~ 298,000	49,000	46,880	44,750	42,630	40,500	38,380	36,250	34,130	32,000	29,880	27,950	26,530
298,001 ~ 298,500	49,150	47,030	44,900	42,780	40,650	38,530	36,400	34,280	32,150	30,030	28,050	26,630
298,501 ~ 299,000	49,300	47,180	45,050	42,930	40,800	38,680	36,550	34,430	32,300	30,180	28,150	26,730
299,001 ~ 299,500	49,450	47,330	45,200	43,080	40,950	38,830	36,700	34,580	32,450	30,330	28,250	26,830
299,501 ~ 300,000	49,600	47,480	45,350	43,230	41,100	38,980	36,850	34,730	32,600	30,480	28,350	26,930
300,001 ~ 300,500	49,750	47,630	45,500	43,380	41,250	39,130	37,000	34,880	32,750	30,630	28,500	27,030
300,501 ~ 301,000	49,900	47,780	45,650	43,530	41,400	39,280	37,150	35,030	32,900	30,780	28,650	27,130
301,001 ~ 301,500	50,050	47,930	45,800	43,680	41,550	39,430	37,300	35,180	33,050	30,930	28,800	27,230
301,501 ~ 302,000	50,200	48,080	45,950	43,830	41,700	39,580	37,450	35,330	33,200	31,080	28,950	27,330
302,001 ~ 302,500	50,350	48,230	46,100	43,980	41,850	39,730	37,600	35,480	33,350	31,230	29,100	27,430
302,501 ~ 303,000	50,500	48,380	46,250	44,130	42,000	39,880	37,750	35,630	33,500	31,380	29,250	27,530
303,001 ~ 303,500	50,650	48,530	46,400	44,280	42,150	40,030	37,900	35,780	33,650	31,530	29,400	27,630
303,501 ~ 304,000	50,800	48,680	46,550	44,430	42,300	40,180	38,050	35,930	33,800	31,680	29,550	27,730
304,001 ~ 304,500	50,950	48,830	46,700	44,580	42,450	40,330	38,200	36,080	33,950	31,830	29,700	27,830
304,501 ~ 305,000	51,100	48,980	46,850	44,730	42,600	40,480	38,350	36,230	34,100	31,980	29,850	27,930
305,001 ~ 305,500	51,250	49,130	47,000	44,880	42,750	40,630	38,500	36,380	34,250	32,130	30,000	28,030
305,501 ~ 306,000	51,400	49,280	47,150	45,030	42,900	40,780	38,650	36,530	34,400	32,280	30,150	28,130
306,001 ~ 306,500	51,550	49,430	47,300	45,180	43,050	40,930	38,800	36,680	34,550	32,430	30,300	28,230
306,501 ~ 307,000	51,700	49,580	47,450	45,330	43,200	41,080	38,950	36,830	34,700	32,580	30,450	28,330
307,001 ~ 307,500	51,850	49,730	47,600	45,480	43,350	41,230	39,100	36,980	34,850	32,730	30,600	28,480
307,501 ~ 308,000	52,000	49,880	47,750	45,630	43,500	41,380	39,250	37,130	35,000	32,880	30,750	28,630
308,001 ~ 308,500	52,150	50,030	47,900	45,780	43,650	41,530	39,400	37,280	35,150	33,030	30,900	28,780
308,501 ~ 309,000	52,300	50,180	48,050	45,930	43,800	41,680	39,550	37,430	35,300	33,180	31,050	28,930
309,001 ~ 309,500	52,450	50,330	48,200	46,080	43,950	41,830	39,700	37,580	35,450	33,330	31,200	29,080
309,501 ~ 310,000	52,600	50,480	48,350	46,230	44,100	41,980	39,850	37,730	35,600	33,480	31,350	29,230
310,001 ~ 310,500	52,750	50,630	48,500	46,380	44,250	42,130	40,000	37,880	35,750	33,630	31,500	29,380
310,501 ~ 311,000	52,900	50,780	48,650	46,530	44,400	42,280	40,150	38,030	35,900	33,780	31,650	29,530
311,001 ~ 311,500	53,050	50,930	48,800	46,680	44,550	42,430	40,300	38,180	36,050	33,930	31,800	29,680
311,501 ~ 312,000	53,200	51,080	48,950	46,830	44,700	42,580	40,450	38,330	36,200	34,080	31,950	29,830
312,001 ~ 312,500	53,350	51,230	49,100	46,980	44,850	42,730	40,600	38,480	36,350	34,230	32,100	29,980
312,501 ~ 313,000	53,500	51,380	49,250	47,130	45,000	42,880	40,750	38,630	36,500	34,380	32,250	30,130
313,001 ~ 313,500	53,650	51,530	49,400	47,280	45,150	43,030	40,900	38,780	36,650	34,530	32,400	30,280
313,501 ~ 314,000	53,800	51,680	49,550	47,430	45,300	43,180	41,050	38,930	36,800	34,680	32,550	30,430
314,001 ~ 314,500	53,950	51,830	49,700	47,580	45,450	43,330	41,200	39,080	36,950	34,830	32,700	30,580
314,501 ~ 315,000	54,100	51,980	49,850	47,730	45,600	43,480	41,350	39,230	37,100	34,980	32,850	30,730
315,001 ~ 315,500	54,250	52,130	50,000	47,880	45,750	43,630	41,500	39,380	37,250	35,130	33,000	30,880
315,501 ~ 316,000	54,400	52,280	50,150	48,030	45,900	43,780	41,650	39,530	37,400	35,280	33,150	31,030

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第13 頁
單位：新臺幣元

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
316,001 ~ 316,500	54,550	52,430	50,300	48,180	46,050	43,930	41,800	39,680	37,550	35,430	33,300	31,180
316,501 ~ 317,000	54,700	52,580	50,450	48,330	46,200	44,080	41,950	39,830	37,700	35,580	33,450	31,330
317,001 ~ 317,500	54,850	52,730	50,600	48,480	46,350	44,230	42,100	39,980	37,850	35,730	33,600	31,480
317,501 ~ 318,000	55,000	52,880	50,750	48,630	46,500	44,380	42,250	40,130	38,000	35,880	33,750	31,630
318,001 ~ 318,500	55,150	53,030	50,900	48,780	46,650	44,530	42,400	40,280	38,150	36,030	33,900	31,780
318,501 ~ 319,000	55,300	53,180	51,050	48,930	46,800	44,680	42,550	40,430	38,300	36,180	34,050	31,930
319,001 ~ 319,500	55,450	53,330	51,200	49,080	46,950	44,830	42,700	40,580	38,450	36,330	34,200	32,080
319,501 ~ 320,000	55,600	53,480	51,350	49,230	47,100	44,980	42,850	40,730	38,600	36,480	34,350	32,230
320,001 ~ 320,500	55,750	53,630	51,500	49,380	47,250	45,130	43,000	40,880	38,750	36,630	34,500	32,380
320,501 ~ 321,000	55,900	53,780	51,650	49,530	47,400	45,280	43,150	41,030	38,900	36,780	34,650	32,530
321,001 ~ 321,500	56,050	53,930	51,800	49,680	47,550	45,430	43,300	41,180	39,050	36,930	34,800	32,680
321,501 ~ 322,000	56,200	54,080	51,950	49,830	47,700	45,580	43,450	41,330	39,200	37,080	34,950	32,830
322,001 ~ 322,500	56,350	54,230	52,100	49,980	47,850	45,730	43,600	41,480	39,350	37,230	35,100	32,980
322,501 ~ 323,000	56,500	54,380	52,250	50,130	48,000	45,880	43,750	41,630	39,500	37,380	35,250	33,130
323,001 ~ 323,500	56,650	54,530	52,400	50,280	48,150	46,030	43,900	41,780	39,650	37,530	35,400	33,280
323,501 ~ 324,000	56,800	54,680	52,550	50,430	48,300	46,180	44,050	41,930	39,800	37,680	35,550	33,430
324,001 ~ 324,500	56,950	54,830	52,700	50,580	48,450	46,330	44,200	42,080	39,950	37,830	35,700	33,580
324,501 ~ 325,000	57,100	54,980	52,850	50,730	48,600	46,480	44,350	42,230	40,100	37,980	35,850	33,730
325,001 ~ 325,500	57,250	55,130	53,000	50,880	48,750	46,630	44,500	42,380	40,250	38,130	36,000	33,880
325,501 ~ 326,000	57,400	55,280	53,150	51,030	48,900	46,780	44,650	42,530	40,400	38,280	36,150	34,030
326,001 ~ 326,500	57,550	55,430	53,300	51,180	49,050	46,930	44,800	42,680	40,550	38,430	36,300	34,180
326,501 ~ 327,000	57,700	55,580	53,450	51,330	49,200	47,080	44,950	42,830	40,700	38,580	36,450	34,330
327,001 ~ 327,500	57,850	55,730	53,600	51,480	49,350	47,230	45,100	42,980	40,850	38,730	36,600	34,480
327,501 ~ 328,000	58,000	55,880	53,750	51,630	49,500	47,380	45,250	43,130	41,000	38,880	36,750	34,630
328,001 ~ 328,500	58,150	56,030	53,900	51,780	49,650	47,530	45,400	43,280	41,150	39,030	36,900	34,780
328,501 ~ 329,000	58,300	56,180	54,050	51,930	49,800	47,680	45,550	43,430	41,300	39,180	37,050	34,930
329,001 ~ 329,500	58,450	56,330	54,200	52,080	49,950	47,830	45,700	43,580	41,450	39,330	37,200	35,080
329,501 ~ 330,000	58,600	56,480	54,350	52,230	50,100	47,980	45,850	43,730	41,600	39,480	37,350	35,230
330,001 ~ 330,500	58,750	56,630	54,500	52,380	50,250	48,130	46,000	43,880	41,750	39,630	37,500	35,380
330,501 ~ 331,000	58,900	56,780	54,650	52,530	50,400	48,280	46,150	44,030	41,900	39,780	37,650	35,530
331,001 ~ 331,500	59,050	56,930	54,800	52,680	50,550	48,430	46,300	44,180	42,050	39,930	37,800	35,680
331,501 ~ 332,000	59,200	57,080	54,950	52,830	50,700	48,580	46,450	44,330	42,200	40,080	37,950	35,830
332,001 ~ 332,500	59,350	57,230	55,100	52,980	50,850	48,730	46,600	44,480	42,350	40,230	38,100	35,980
332,501 ~ 333,000	59,500	57,380	55,250	53,130	51,000	48,880	46,750	44,630	42,500	40,380	38,250	36,130
333,001 ~ 333,500	59,650	57,530	55,400	53,280	51,150	49,030	46,900	44,780	42,650	40,530	38,400	36,280
333,501 ~ 334,000	59,800	57,680	55,550	53,430	51,300	49,180	47,050	44,930	42,800	40,680	38,550	36,430
334,001 ~ 334,500	59,950	57,830	55,700	53,580	51,450	49,330	47,200	45,080	42,950	40,830	38,700	36,580
334,501 ~ 335,000	60,100	57,980	55,850	53,730	51,600	49,480	47,350	45,230	43,100	40,980	38,850	36,730
335,001 ~ 335,500	60,250	58,130	56,000	53,880	51,750	49,630	47,500	45,380	43,250	41,130	39,000	36,880
335,501 ~ 336,000	60,400	58,280	56,150	54,030	51,900	49,780	47,650	45,530	43,400	41,280	39,150	37,030
336,001 ~ 336,500	60,550	58,430	56,300	54,180	52,050	49,930	47,800	45,680	43,550	41,430	39,300	37,180

104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

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
336,501 ~ 337,000	60,700	58,580	56,450	54,330	52,200	50,080	47,950	45,830	43,700	41,580	39,450	37,330
337,001 ~ 337,500	60,850	58,730	56,600	54,480	52,350	50,230	48,100	45,980	43,850	41,730	39,600	37,480
337,501 ~ 338,000	61,000	58,880	56,750	54,630	52,500	50,380	48,250	46,130	44,000	41,880	39,750	37,630
338,001 ~ 338,500	61,150	59,030	56,900	54,780	52,650	50,530	48,400	46,280	44,150	42,030	39,900	37,780
338,501 ~ 339,000	61,300	59,180	57,050	54,930	52,800	50,680	48,550	46,430	44,300	42,180	40,050	37,930
339,001 ~ 339,500	61,450	59,330	57,200	55,080	52,950	50,830	48,700	46,580	44,450	42,330	40,200	38,080
339,501 ~ 340,000	61,600	59,480	57,350	55,230	53,100	50,980	48,850	46,730	44,600	42,480	40,350	38,230
340,001 ~ 340,500	61,750	59,630	57,500	55,380	53,250	51,130	49,000	46,880	44,750	42,630	40,500	38,380
340,501 ~ 341,000	61,900	59,780	57,650	55,530	53,400	51,280	49,150	47,030	44,900	42,780	40,650	38,530
341,001 ~ 341,500	62,050	59,930	57,800	55,680	53,550	51,430	49,300	47,180	45,050	42,930	40,800	38,680
341,501 ~ 342,000	62,200	60,080	57,950	55,830	53,700	51,580	49,450	47,330	45,200	43,080	40,950	38,830
342,001 ~ 342,500	62,350	60,230	58,100	55,980	53,850	51,730	49,600	47,480	45,350	43,230	41,100	38,980
342,501 ~ 343,000	62,500	60,380	58,250	56,130	54,000	51,880	49,750	47,630	45,500	43,380	41,250	39,130
343,001 ~ 343,500	62,650	60,530	58,400	56,280	54,150	52,030	49,900	47,780	45,650	43,530	41,400	39,280
343,501 ~ 344,000	62,800	60,680	58,550	56,430	54,300	52,180	50,050	47,930	45,800	43,680	41,550	39,430
344,001 ~ 344,500	62,950	60,830	58,700	56,580	54,450	52,330	50,200	48,080	45,950	43,830	41,700	39,580
344,501 ~ 345,000	63,100	60,980	58,850	56,730	54,600	52,480	50,350	48,230	46,100	43,980	41,850	39,730
345,001 ~ 345,500	63,250	61,130	59,000	56,880	54,750	52,630	50,500	48,380	46,250	44,130	42,000	39,880
345,501 ~ 346,000	63,400	61,280	59,150	57,030	54,900	52,780	50,650	48,530	46,400	44,280	42,150	40,030
346,001 ~ 346,500	63,550	61,430	59,300	57,180	55,050	52,930	50,800	48,680	46,550	44,430	42,300	40,180
346,501 ~ 347,000	63,700	61,580	59,450	57,330	55,200	53,080	50,950	48,830	46,700	44,580	42,450	40,330
347,001 ~ 347,500	63,850	61,730	59,600	57,480	55,350	53,230	51,100	48,980	46,850	44,730	42,600	40,480
347,501 ~ 348,000	64,000	61,880	59,750	57,630	55,500	53,380	51,250	49,130	47,000	44,880	42,750	40,630
348,001 ~ 348,500	64,150	62,030	59,900	57,780	55,650	53,530	51,400	49,280	47,150	45,030	42,900	40,780
348,501 ~ 349,000	64,300	62,180	60,050	57,930	55,800	53,680	51,550	49,430	47,300	45,180	43,050	40,930
349,001 ~ 349,500	64,450	62,330	60,200	58,080	55,950	53,830	51,700	49,580	47,450	45,330	43,200	41,080
349,501 ~ 350,000	64,600	62,480	60,350	58,230	56,100	53,980	51,850	49,730	47,600	45,480	43,350	41,230
350,001 ~ 350,500	64,750	62,630	60,500	58,380	56,250	54,130	52,000	49,880	47,750	45,630	43,500	41,380
350,501 ~ 351,000	64,900	62,780	60,650	58,530	56,400	54,280	52,150	50,030	47,900	45,780	43,650	41,530
351,001 ~ 351,500	65,050	62,930	60,800	58,680	56,550	54,430	52,300	50,180	48,050	45,930	43,800	41,680
351,501 ~ 352,000	65,200	63,080	60,950	58,830	56,700	54,580	52,450	50,330	48,200	46,080	43,950	41,830
352,001 ~ 352,500	65,350	63,230	61,100	58,980	56,850	54,730	52,600	50,480	48,350	46,230	44,100	41,980
352,501 ~ 353,000	65,500	63,380	61,250	59,130	57,000	54,880	52,750	50,630	48,500	46,380	44,250	42,130
353,001 ~ 353,500	65,650	63,530	61,400	59,280	57,150	55,030	52,900	50,780	48,650	46,530	44,400	42,280
353,501 ~ 354,000	65,800	63,680	61,550	59,430	57,300	55,180	53,050	50,930	48,800	46,680	44,550	42,430
354,001 ~ 354,500	65,950	63,830	61,700	59,580	57,450	55,330	53,200	51,080	48,950	46,830	44,700	42,580
354,501 ~ 355,000	66,100	63,980	61,850	59,730	57,600	55,480	53,350	51,230	49,100	46,980	44,850	42,730
355,001 ~ 355,500	66,250	64,130	62,000	59,880	57,750	55,630	53,500	51,380	49,250	47,130	45,000	42,880
355,501 ~ 356,000	66,400	64,280	62,150	60,030	57,900	55,780	53,650	51,530	49,400	47,280	45,150	43,030
356,001 ~ 356,500	66,550	64,430	62,300	60,180	58,050	55,930	53,800	51,680	49,550	47,430	45,300	43,180
356,501 ~ 357,000	66,700	64,580	62,450	60,330	58,200	56,080	53,950	51,830	49,700	47,580	45,450	43,330

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
(有配偶者及無配偶者均適用)

頁數： 第15 頁
單位：新臺幣元

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
357,001 ~ 357,500	66,850	64,730	62,600	60,480	58,350	56,230	54,100	51,980	49,850	47,730	45,600	43,480
357,501 ~ 358,000	67,000	64,880	62,750	60,630	58,500	56,380	54,250	52,130	50,000	47,880	45,750	43,630
358,001 ~ 358,500	67,150	65,030	62,900	60,780	58,650	56,530	54,400	52,280	50,150	48,030	45,900	43,780
358,501 ~ 359,000	67,300	65,180	63,050	60,930	58,800	56,680	54,550	52,430	50,300	48,180	46,050	43,930
359,001 ~ 359,500	67,450	65,330	63,200	61,080	58,950	56,830	54,700	52,580	50,450	48,330	46,200	44,080
359,501 ~ 360,000	67,600	65,480	63,350	61,230	59,100	56,980	54,850	52,730	50,600	48,480	46,350	44,230
360,001 ~ 360,500	67,750	65,630	63,500	61,380	59,250	57,130	55,000	52,880	50,750	48,630	46,500	44,380
360,501 ~ 361,000	67,900	65,780	63,650	61,530	59,400	57,280	55,150	53,030	50,900	48,780	46,650	44,530
361,001 ~ 361,500	68,050	65,930	63,800	61,680	59,550	57,430	55,300	53,180	51,050	48,930	46,800	44,680
361,501 ~ 362,000	68,200	66,080	63,950	61,830	59,700	57,580	55,450	53,330	51,200	49,080	46,950	44,830
362,001 ~ 362,500	68,350	66,230	64,100	61,980	59,850	57,730	55,600	53,480	51,350	49,230	47,100	44,980
362,501 ~ 363,000	68,500	66,380	64,250	62,130	60,000	57,880	55,750	53,630	51,500	49,380	47,250	45,130
363,001 ~ 363,500	68,650	66,530	64,400	62,280	60,150	58,030	55,900	53,780	51,650	49,530	47,400	45,280
363,501 ~ 364,000	68,800	66,680	64,550	62,430	60,300	58,180	56,050	53,930	51,800	49,680	47,550	45,430
364,001 ~ 364,500	68,950	66,830	64,700	62,580	60,450	58,330	56,200	54,080	51,950	49,830	47,700	45,580
364,501 ~ 365,000	69,100	66,980	64,850	62,730	60,600	58,480	56,350	54,230	52,100	49,980	47,850	45,730
365,001 ~ 365,500	69,250	67,130	65,000	62,880	60,750	58,630	56,500	54,380	52,250	50,130	48,000	45,880
365,501 ~ 366,000	69,400	67,280	65,150	63,030	60,900	58,780	56,650	54,530	52,400	50,280	48,150	46,030
366,001 ~ 366,500	69,550	67,430	65,300	63,180	61,050	58,930	56,800	54,680	52,550	50,430	48,300	46,180
366,501 ~ 367,000	69,700	67,580	65,450	63,330	61,200	59,080	56,950	54,830	52,700	50,580	48,450	46,330
367,001 ~ 367,500	69,850	67,730	65,600	63,480	61,350	59,230	57,100	54,980	52,850	50,730	48,600	46,480
367,501 ~ 368,000	70,000	67,880	65,750	63,630	61,500	59,380	57,250	55,130	53,000	50,880	48,750	46,630
368,001 ~ 368,500	70,150	68,030	65,900	63,780	61,650	59,530	57,400	55,280	53,150	51,030	48,900	46,780
368,501 ~ 369,000	70,300	68,180	66,050	63,930	61,800	59,680	57,550	55,430	53,300	51,180	49,050	46,930
369,001 ~ 369,500	70,450	68,330	66,200	64,080	61,950	59,830	57,700	55,580	53,450	51,330	49,200	47,080
369,501 ~ 370,000	70,600	68,480	66,350	64,230	62,100	59,980	57,850	55,730	53,600	51,480	49,350	47,230
370,001 ~ 370,500	70,750	68,630	66,500	64,380	62,250	60,130	58,000	55,880	53,750	51,630	49,500	47,380
370,501 ~ 371,000	70,900	68,780	66,650	64,530	62,400	60,280	58,150	56,030	53,900	51,780	49,650	47,530
371,001 ~ 371,500	71,050	68,930	66,800	64,680	62,550	60,430	58,300	56,180	54,050	51,930	49,800	47,680
371,501 ~ 372,000	71,200	69,080	66,950	64,830	62,700	60,580	58,450	56,330	54,200	52,080	49,950	47,830
372,001 ~ 372,500	71,350	69,230	67,100	64,980	62,850	60,730	58,600	56,480	54,350	52,230	50,100	47,980
372,501 ~ 373,000	71,500	69,380	67,250	65,130	63,000	60,880	58,750	56,630	54,500	52,380	50,250	48,130
373,001 ~ 373,500	71,650	69,530	67,400	65,280	63,150	61,030	58,900	56,780	54,650	52,530	50,400	48,280
373,501 ~ 374,000	71,800	69,680	67,550	65,430	63,300	61,180	59,050	56,930	54,800	52,680	50,550	48,430
374,001 ~ 374,500	71,950	69,830	67,700	65,580	63,450	61,330	59,200	57,080	54,950	52,830	50,700	48,580
374,501 ~ 375,000	72,100	69,980	67,850	65,730	63,600	61,480	59,350	57,230	55,100	52,980	50,850	48,730
375,001 ~ 375,500	72,250	70,130	68,000	65,880	63,750	61,630	59,500	57,380	55,250	53,130	51,000	48,880
375,501 ~ 376,000	72,400	70,280	68,150	66,030	63,900	61,780	59,650	57,530	55,400	53,280	51,150	49,030
376,001 ~ 376,500	72,550	70,430	68,300	66,180	64,050	61,930	59,800	57,680	55,550	53,430	51,300	49,180
376,501 ~ 377,000	72,700	70,580	68,450	66,330	64,200	62,080	59,950	57,830	55,700	53,580	51,450	49,330
377,001 ~ 377,500	72,850	70,730	68,600	66,480	64,350	62,230	60,100	57,980	55,850	53,730	51,600	49,480

104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

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
377,501 ~ 378,000	73,000	70,880	68,750	66,630	64,500	62,380	60,250	58,130	56,000	53,880	51,750	49,630
378,001 ~ 378,500	73,150	71,030	68,900	66,780	64,650	62,530	60,400	58,280	56,150	54,030	51,900	49,780
378,501 ~ 379,000	73,300	71,180	69,050	66,930	64,800	62,680	60,550	58,430	56,300	54,180	52,050	49,930
379,001 ~ 379,500	73,450	71,330	69,200	67,080	64,950	62,830	60,700	58,580	56,450	54,330	52,200	50,080
379,501 ~ 380,000	73,600	71,480	69,350	67,230	65,100	62,980	60,850	58,730	56,600	54,480	52,350	50,230
380,001 ~ 380,500	73,750	71,630	69,500	67,380	65,250	63,130	61,000	58,880	56,750	54,630	52,500	50,380
380,501 ~ 381,000	73,900	71,780	69,650	67,530	65,400	63,280	61,150	59,030	56,900	54,780	52,650	50,530
381,001 ~ 381,500	74,050	71,930	69,800	67,680	65,550	63,430	61,300	59,180	57,050	54,930	52,800	50,680
381,501 ~ 382,000	74,200	72,080	69,950	67,830	65,700	63,580	61,450	59,330	57,200	55,080	52,950	50,830
382,001 ~ 382,500	74,350	72,230	70,100	67,980	65,850	63,730	61,600	59,480	57,350	55,230	53,100	50,980
382,501 ~ 383,000	74,500	72,380	70,250	68,130	66,000	63,880	61,750	59,630	57,500	55,380	53,250	51,130
383,001 ~ 383,500	74,650	72,530	70,400	68,280	66,150	64,030	61,900	59,780	57,650	55,530	53,400	51,280
383,501 ~ 384,000	74,800	72,680	70,550	68,430	66,300	64,180	62,050	59,930	57,800	55,680	53,550	51,430
384,001 ~ 384,500	74,950	72,830	70,700	68,580	66,450	64,330	62,200	60,080	57,950	55,830	53,700	51,580
384,501 ~ 385,000	75,100	72,980	70,850	68,730	66,600	64,480	62,350	60,230	58,100	55,980	53,850	51,730
385,001 ~ 385,500	75,250	73,130	71,000	68,880	66,750	64,630	62,500	60,380	58,250	56,130	54,000	51,880
385,501 ~ 386,000	75,400	73,280	71,150	69,030	66,900	64,780	62,650	60,530	58,400	56,280	54,150	52,030
386,001 ~ 386,500	75,550	73,430	71,300	69,180	67,050	64,930	62,800	60,680	58,550	56,430	54,300	52,180
386,501 ~ 387,000	75,700	73,580	71,450	69,330	67,200	65,080	62,950	60,830	58,700	56,580	54,450	52,330
387,001 ~ 387,500	75,850	73,730	71,600	69,480	67,350	65,230	63,100	60,980	58,850	56,730	54,600	52,480
387,501 ~ 388,000	76,000	73,880	71,750	69,630	67,500	65,380	63,250	61,130	59,000	56,880	54,750	52,630
388,001 ~ 388,500	76,150	74,030	71,900	69,780	67,650	65,530	63,400	61,280	59,150	57,030	54,900	52,780
388,501 ~ 389,000	76,300	74,180	72,050	69,930	67,800	65,680	63,550	61,430	59,300	57,180	55,050	52,930
389,001 ~ 389,500	76,450	74,330	72,200	70,080	67,950	65,830	63,700	61,580	59,450	57,330	55,200	53,080
389,501 ~ 390,000	76,600	74,480	72,350	70,230	68,100	65,980	63,850	61,730	59,600	57,480	55,350	53,230
390,001 ~ 390,500	76,750	74,630	72,500	70,380	68,250	66,130	64,000	61,880	59,750	57,630	55,500	53,380
390,501 ~ 391,000	76,900	74,780	72,650	70,530	68,400	66,280	64,150	62,030	59,900	57,780	55,650	53,530
391,001 ~ 391,500	77,050	74,930	72,800	70,680	68,550	66,430	64,300	62,180	60,050	57,930	55,800	53,680
391,501 ~ 392,000	77,200	75,080	72,950	70,830	68,700	66,580	64,450	62,330	60,200	58,080	55,950	53,830
392,001 ~ 392,500	77,350	75,230	73,100	70,980	68,850	66,730	64,600	62,480	60,350	58,230	56,100	53,980
392,501 ~ 393,000	77,500	75,380	73,250	71,130	69,000	66,880	64,750	62,630	60,500	58,380	56,250	54,130
393,001 ~ 393,500	77,650	75,530	73,400	71,280	69,150	67,030	64,900	62,780	60,650	58,530	56,400	54,280
393,501 ~ 394,000	77,800	75,680	73,550	71,430	69,300	67,180	65,050	62,930	60,800	58,680	56,550	54,430
394,001 ~ 394,500	77,950	75,830	73,700	71,580	69,450	67,330	65,200	63,080	60,950	58,830	56,700	54,580
394,501 ~ 395,000	78,100	75,980	73,850	71,730	69,600	67,480	65,350	63,230	61,100	58,980	56,850	54,730
395,001 ~ 395,500	78,250	76,130	74,000	71,880	69,750	67,630	65,500	63,380	61,250	59,130	57,000	54,880
395,501 ~ 396,000	78,400	76,280	74,150	72,030	69,900	67,780	65,650	63,530	61,400	59,280	57,150	55,030
396,001 ~ 396,500	78,550	76,430	74,300	72,180	70,050	67,930	65,800	63,680	61,550	59,430	57,300	55,180
396,501 ~ 397,000	78,700	76,580	74,450	72,330	70,200	68,080	65,950	63,830	61,700	59,580	57,450	55,330
397,001 ~ 397,500	78,850	76,730	74,600	72,480	70,350	68,230	66,100	63,980	61,850	59,730	57,600	55,480
397,501 ~ 398,000	79,000	76,880	74,750	72,630	70,500	68,380	66,250	64,130	62,000	59,880	57,750	55,630

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第17 頁
單位：新臺幣元

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
398,001 ~ 398,500	79,150	77,030	74,900	72,780	70,650	68,530	66,400	64,280	62,150	60,030	57,900	55,780
398,501 ~ 399,000	79,300	77,180	75,050	72,930	70,800	68,680	66,550	64,430	62,300	60,180	58,050	55,930
399,001 ~ 399,500	79,450	77,330	75,200	73,080	70,950	68,830	66,700	64,580	62,450	60,330	58,200	56,080
399,501 ~ 400,000	79,610	77,480	75,350	73,230	71,100	68,980	66,850	64,730	62,600	60,480	58,350	56,230
400,001 ~ 400,500	79,810	77,630	75,500	73,380	71,250	69,130	67,000	64,880	62,750	60,630	58,500	56,380
400,501 ~ 401,000	80,010	77,780	75,650	73,530	71,400	69,280	67,150	65,030	62,900	60,780	58,650	56,530
401,001 ~ 401,500	80,210	77,930	75,800	73,680	71,550	69,430	67,300	65,180	63,050	60,930	58,800	56,680
401,501 ~ 402,000	80,410	78,080	75,950	73,830	71,700	69,580	67,450	65,330	63,200	61,080	58,950	56,830
402,001 ~ 402,500	80,610	78,230	76,100	73,980	71,850	69,730	67,600	65,480	63,350	61,230	59,100	56,980
402,501 ~ 403,000	80,810	78,380	76,250	74,130	72,000	69,880	67,750	65,630	63,500	61,380	59,250	57,130
403,001 ~ 403,500	81,010	78,530	76,400	74,280	72,150	70,030	67,900	65,780	63,650	61,530	59,400	57,280
403,501 ~ 404,000	81,210	78,680	76,550	74,430	72,300	70,180	68,050	65,930	63,800	61,680	59,550	57,430
404,001 ~ 404,500	81,410	78,830	76,700	74,580	72,450	70,330	68,200	66,080	63,950	61,830	59,700	57,580
404,501 ~ 405,000	81,610	78,980	76,850	74,730	72,600	70,480	68,350	66,230	64,100	61,980	59,850	57,730
405,001 ~ 405,500	81,810	79,130	77,000	74,880	72,750	70,630	68,500	66,380	64,250	62,130	60,000	57,880
405,501 ~ 406,000	82,010	79,280	77,150	75,030	72,900	70,780	68,650	66,530	64,400	62,280	60,150	58,030
406,001 ~ 406,500	82,210	79,430	77,300	75,180	73,050	70,930	68,800	66,680	64,550	62,430	60,300	58,180
406,501 ~ 407,000	82,410	79,580	77,450	75,330	73,200	71,080	68,950	66,830	64,700	62,580	60,450	58,330
407,001 ~ 407,500	82,610	79,780	77,600	75,480	73,350	71,230	69,100	66,980	64,850	62,730	60,600	58,480
407,501 ~ 408,000	82,810	79,980	77,750	75,630	73,500	71,380	69,250	67,130	65,000	62,880	60,750	58,630
408,001 ~ 408,500	83,010	80,180	77,900	75,780	73,650	71,530	69,400	67,280	65,150	63,030	60,900	58,780
408,501 ~ 409,000	83,210	80,380	78,050	75,930	73,800	71,680	69,550	67,430	65,300	63,180	61,050	58,930
409,001 ~ 409,500	83,410	80,580	78,200	76,080	73,950	71,830	69,700	67,580	65,450	63,330	61,200	59,080
409,501 ~ 410,000	83,610	80,780	78,350	76,230	74,100	71,980	69,850	67,730	65,600	63,480	61,350	59,230
410,001 ~ 410,500	83,810	80,980	78,500	76,380	74,250	72,130	70,000	67,880	65,750	63,630	61,500	59,380
410,501 ~ 411,000	84,010	81,180	78,650	76,530	74,400	72,280	70,150	68,030	65,900	63,780	61,650	59,530
411,001 ~ 411,500	84,210	81,380	78,800	76,680	74,550	72,430	70,300	68,180	66,050	63,930	61,800	59,680
411,501 ~ 412,000	84,410	81,580	78,950	76,830	74,700	72,580	70,450	68,330	66,200	64,080	61,950	59,830
412,001 ~ 412,500	84,610	81,780	79,100	76,980	74,850	72,730	70,600	68,480	66,350	64,230	62,100	59,980
412,501 ~ 413,000	84,810	81,980	79,250	77,130	75,000	72,880	70,750	68,630	66,500	64,380	62,250	60,130
413,001 ~ 413,500	85,010	82,180	79,400	77,280	75,150	73,030	70,900	68,780	66,650	64,530	62,400	60,280
413,501 ~ 414,000	85,210	82,380	79,550	77,430	75,300	73,180	71,050	68,930	66,800	64,680	62,550	60,430
414,001 ~ 414,500	85,410	82,580	79,750	77,580	75,450	73,330	71,200	69,080	66,950	64,830	62,700	60,580
414,501 ~ 415,000	85,610	82,780	79,950	77,730	75,600	73,480	71,350	69,230	67,100	64,980	62,850	60,730
415,001 ~ 415,500	85,810	82,980	80,150	77,880	75,750	73,630	71,500	69,380	67,250	65,130	63,000	60,880
415,501 ~ 416,000	86,010	83,180	80,350	78,030	75,900	73,780	71,650	69,530	67,400	65,280	63,150	61,030
416,001 ~ 416,500	86,210	83,380	80,550	78,180	76,050	73,930	71,800	69,680	67,550	65,430	63,300	61,180
416,501 ~ 417,000	86,410	83,580	80,750	78,330	76,200	74,080	71,950	69,830	67,700	65,580	63,450	61,330
417,001 ~ 417,500	86,610	83,780	80,950	78,480	76,350	74,230	72,100	69,980	67,850	65,730	63,600	61,480
417,501 ~ 418,000	86,810	83,980	81,150	78,630	76,500	74,380	72,250	70,130	68,000	65,880	63,750	61,630
418,001 ~ 418,500	87,010	84,180	81,350	78,780	76,650	74,530	72,400	70,280	68,150	66,030	63,900	61,780

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第18 頁
單位：新臺幣元

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
418,501 ~ 419,000	87,210	84,380	81,550	78,930	76,800	74,680	72,550	70,430	68,300	66,180	64,050	61,930
419,001 ~ 419,500	87,410	84,580	81,750	79,080	76,950	74,830	72,700	70,580	68,450	66,330	64,200	62,080
419,501 ~ 420,000	87,610	84,780	81,950	79,230	77,100	74,980	72,850	70,730	68,600	66,480	64,350	62,230
420,001 ~ 420,500	87,810	84,980	82,150	79,380	77,250	75,130	73,000	70,880	68,750	66,630	64,500	62,380
420,501 ~ 421,000	88,010	85,180	82,350	79,530	77,400	75,280	73,150	71,030	68,900	66,780	64,650	62,530
421,001 ~ 421,500	88,210	85,380	82,550	79,710	77,550	75,430	73,300	71,180	69,050	66,930	64,800	62,680
421,501 ~ 422,000	88,410	85,580	82,750	79,910	77,700	75,580	73,450	71,330	69,200	67,080	64,950	62,830
422,001 ~ 422,500	88,610	85,780	82,950	80,110	77,850	75,730	73,600	71,480	69,350	67,230	65,100	62,980
422,501 ~ 423,000	88,810	85,980	83,150	80,310	78,000	75,880	73,750	71,630	69,500	67,380	65,250	63,130
423,001 ~ 423,500	89,010	86,180	83,350	80,510	78,150	76,030	73,900	71,780	69,650	67,530	65,400	63,280
423,501 ~ 424,000	89,210	86,380	83,550	80,710	78,300	76,180	74,050	71,930	69,800	67,680	65,550	63,430
424,001 ~ 424,500	89,410	86,580	83,750	80,910	78,450	76,330	74,200	72,080	69,950	67,830	65,700	63,580
424,501 ~ 425,000	89,610	86,780	83,950	81,110	78,600	76,480	74,350	72,230	70,100	67,980	65,850	63,730
425,001 ~ 425,500	89,810	86,980	84,150	81,310	78,750	76,630	74,500	72,380	70,250	68,130	66,000	63,880
425,501 ~ 426,000	90,010	87,180	84,350	81,510	78,900	76,780	74,650	72,530	70,400	68,280	66,150	64,030
426,001 ~ 426,500	90,210	87,380	84,550	81,710	79,050	76,930	74,800	72,680	70,550	68,430	66,300	64,180
426,501 ~ 427,000	90,410	87,580	84,750	81,910	79,200	77,080	74,950	72,830	70,700	68,580	66,450	64,330
427,001 ~ 427,500	90,610	87,780	84,950	82,110	79,350	77,230	75,100	72,980	70,850	68,730	66,600	64,480
427,501 ~ 428,000	90,810	87,980	85,150	82,310	79,500	77,380	75,250	73,130	71,000	68,880	66,750	64,630
428,001 ~ 428,500	91,010	88,180	85,350	82,510	79,680	77,530	75,400	73,280	71,150	69,030	66,900	64,780
428,501 ~ 429,000	91,210	88,380	85,550	82,710	79,880	77,680	75,550	73,430	71,300	69,180	67,050	64,930
429,001 ~ 429,500	91,410	88,580	85,750	82,910	80,080	77,830	75,700	73,580	71,450	69,330	67,200	65,080
429,501 ~ 430,000	91,610	88,780	85,950	83,110	80,280	77,980	75,850	73,730	71,600	69,480	67,350	65,230
430,001 ~ 430,500	91,810	88,980	86,150	83,310	80,480	78,130	76,000	73,880	71,750	69,630	67,500	65,380
430,501 ~ 431,000	92,010	89,180	86,350	83,510	80,680	78,280	76,150	74,030	71,900	69,780	67,650	65,530
431,001 ~ 431,500	92,210	89,380	86,550	83,710	80,880	78,430	76,300	74,180	72,050	69,930	67,800	65,680
431,501 ~ 432,000	92,410	89,580	86,750	83,910	81,080	78,580	76,450	74,330	72,200	70,080	67,950	65,830
432,001 ~ 432,500	92,610	89,780	86,950	84,110	81,280	78,730	76,600	74,480	72,350	70,230	68,100	65,980
432,501 ~ 433,000	92,810	89,980	87,150	84,310	81,480	78,880	76,750	74,630	72,500	70,380	68,250	66,130
433,001 ~ 433,500	93,010	90,180	87,350	84,510	81,680	79,030	76,900	74,780	72,650	70,530	68,400	66,280
433,501 ~ 434,000	93,210	90,380	87,550	84,710	81,880	79,180	77,050	74,930	72,800	70,680	68,550	66,430
434,001 ~ 434,500	93,410	90,580	87,750	84,910	82,080	79,330	77,200	75,080	72,950	70,830	68,700	66,580
434,501 ~ 435,000	93,610	90,780	87,950	85,110	82,280	79,480	77,350	75,230	73,100	70,980	68,850	66,730
435,001 ~ 435,500	93,810	90,980	88,150	85,310	82,480	79,650	77,500	75,380	73,250	71,130	69,000	66,880
435,501 ~ 436,000	94,010	91,180	88,350	85,510	82,680	79,850	77,650	75,530	73,400	71,280	69,150	67,030
436,001 ~ 436,500	94,210	91,380	88,550	85,710	82,880	80,050	77,800	75,680	73,550	71,430	69,300	67,180
436,501 ~ 437,000	94,410	91,580	88,750	85,910	83,080	80,250	77,950	75,830	73,700	71,580	69,450	67,330
437,001 ~ 437,500	94,610	91,780	88,950	86,110	83,280	80,450	78,100	75,980	73,850	71,730	69,600	67,480
437,501 ~ 438,000	94,810	91,980	89,150	86,310	83,480	80,650	78,250	76,130	74,000	71,880	69,750	67,630
438,001 ~ 438,500	95,010	92,180	89,350	86,510	83,680	80,850	78,400	76,280	74,150	72,030	69,900	67,780
438,501 ~ 439,000	95,210	92,380	89,550	86,710	83,880	81,050	78,550	76,430	74,300	72,180	70,050	67,930

104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

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
439,001 ~ 439,500	95,410	92,580	89,750	86,910	84,080	81,250	78,700	76,580	74,450	72,330	70,200	68,080
439,501 ~ 440,000	95,610	92,780	89,950	87,110	84,280	81,450	78,850	76,730	74,600	72,480	70,350	68,230
440,001 ~ 440,500	95,810	92,980	90,150	87,310	84,480	81,650	79,000	76,880	74,750	72,630	70,500	68,380
440,501 ~ 441,000	96,010	93,180	90,350	87,510	84,680	81,850	79,150	77,030	74,900	72,780	70,650	68,530
441,001 ~ 441,500	96,210	93,380	90,550	87,710	84,880	82,050	79,300	77,180	75,050	72,930	70,800	68,680
441,501 ~ 442,000	96,410	93,580	90,750	87,910	85,080	82,250	79,450	77,330	75,200	73,080	70,950	68,830
442,001 ~ 442,500	96,610	93,780	90,950	88,110	85,280	82,450	79,610	77,480	75,350	73,230	71,100	68,980
442,501 ~ 443,000	96,810	93,980	91,150	88,310	85,480	82,650	79,810	77,630	75,500	73,380	71,250	69,130
443,001 ~ 443,500	97,010	94,180	91,350	88,510	85,680	82,850	80,010	77,780	75,650	73,530	71,400	69,280
443,501 ~ 444,000	97,210	94,380	91,550	88,710	85,880	83,050	80,210	77,930	75,800	73,680	71,550	69,430
444,001 ~ 444,500	97,410	94,580	91,750	88,910	86,080	83,250	80,410	78,080	75,950	73,830	71,700	69,580
444,501 ~ 445,000	97,610	94,780	91,950	89,110	86,280	83,450	80,610	78,230	76,100	73,980	71,850	69,730
445,001 ~ 445,500	97,810	94,980	92,150	89,310	86,480	83,650	80,810	78,380	76,250	74,130	72,000	69,880
445,501 ~ 446,000	98,010	95,180	92,350	89,510	86,680	83,850	81,010	78,530	76,400	74,280	72,150	70,030
446,001 ~ 446,500	98,210	95,380	92,550	89,710	86,880	84,050	81,210	78,680	76,550	74,430	72,300	70,180
446,501 ~ 447,000	98,410	95,580	92,750	89,910	87,080	84,250	81,410	78,830	76,700	74,580	72,450	70,330
447,001 ~ 447,500	98,610	95,780	92,950	90,110	87,280	84,450	81,610	78,980	76,850	74,730	72,600	70,480
447,501 ~ 448,000	98,810	95,980	93,150	90,310	87,480	84,650	81,810	79,130	77,000	74,880	72,750	70,630
448,001 ~ 448,500	99,010	96,180	93,350	90,510	87,680	84,850	82,010	79,280	77,150	75,030	72,900	70,780
448,501 ~ 449,000	99,210	96,380	93,550	90,710	87,880	85,050	82,210	79,430	77,300	75,180	73,050	70,930
449,001 ~ 449,500	99,410	96,580	93,750	90,910	88,080	85,250	82,410	79,580	77,450	75,330	73,200	71,080
449,501 ~ 450,000	99,610	96,780	93,950	91,110	88,280	85,450	82,610	79,780	77,600	75,480	73,350	71,230
450,001 ~ 450,500	99,810	96,980	94,150	91,310	88,480	85,650	82,810	79,980	77,750	75,630	73,500	71,380
450,501 ~ 451,000	100,010	97,180	94,350	91,510	88,680	85,850	83,010	80,180	77,900	75,780	73,650	71,530
451,001 ~ 451,500	100,210	97,380	94,550	91,710	88,880	86,050	83,210	80,380	78,050	75,930	73,800	71,680
451,501 ~ 452,000	100,410	97,580	94,750	91,910	89,080	86,250	83,410	80,580	78,200	76,080	73,950	71,830
452,001 ~ 452,500	100,610	97,780	94,950	92,110	89,280	86,450	83,610	80,780	78,350	76,230	74,100	71,980
452,501 ~ 453,000	100,810	97,980	95,150	92,310	89,480	86,650	83,810	80,980	78,500	76,380	74,250	72,130
453,001 ~ 453,500	101,010	98,180	95,350	92,510	89,680	86,850	84,010	81,180	78,650	76,530	74,400	72,280
453,501 ~ 454,000	101,210	98,380	95,550	92,710	89,880	87,050	84,210	81,380	78,800	76,680	74,550	72,430
454,001 ~ 454,500	101,410	98,580	95,750	92,910	90,080	87,250	84,410	81,580	78,950	76,830	74,700	72,580
454,501 ~ 455,000	101,610	98,780	95,950	93,110	90,280	87,450	84,610	81,780	79,100	76,980	74,850	72,730
455,001 ~ 455,500	101,810	98,980	96,150	93,310	90,480	87,650	84,810	81,980	79,250	77,130	75,000	72,880
455,501 ~ 456,000	102,010	99,180	96,350	93,510	90,680	87,850	85,010	82,180	79,400	77,280	75,150	73,030
456,001 ~ 456,500	102,210	99,380	96,550	93,710	90,880	88,050	85,210	82,380	79,550	77,430	75,300	73,180
456,501 ~ 457,000	102,410	99,580	96,750	93,910	91,080	88,250	85,410	82,580	79,750	77,580	75,450	73,330
457,001 ~ 457,500	102,610	99,780	96,950	94,110	91,280	88,450	85,610	82,780	79,950	77,730	75,600	73,480
457,501 ~ 458,000	102,810	99,980	97,150	94,310	91,480	88,650	85,810	82,980	80,150	77,880	75,750	73,630
458,001 ~ 458,500	103,010	100,180	97,350	94,510	91,680	88,850	86,010	83,180	80,350	78,030	75,900	73,780
458,501 ~ 459,000	103,210	100,380	97,550	94,710	91,880	89,050	86,210	83,380	80,550	78,180	76,050	73,930
459,001 ~ 459,500	103,410	100,580	97,750	94,910	92,080	89,250	86,410	83,580	80,750	78,330	76,200	74,080

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第20 頁
單位：新臺幣元

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
459,501 ~ 460,000	103,610	100,780	97,950	95,110	92,280	89,450	86,610	83,780	80,950	78,480	76,350	74,230
460,001 ~ 460,500	103,810	100,980	98,150	95,310	92,480	89,650	86,810	83,980	81,150	78,630	76,500	74,380
460,501 ~ 461,000	104,010	101,180	98,350	95,510	92,680	89,850	87,010	84,180	81,350	78,780	76,650	74,530
461,001 ~ 461,500	104,210	101,380	98,550	95,710	92,880	90,050	87,210	84,380	81,550	78,930	76,800	74,680
461,501 ~ 462,000	104,410	101,580	98,750	95,910	93,080	90,250	87,410	84,580	81,750	79,080	76,950	74,830
462,001 ~ 462,500	104,610	101,780	98,950	96,110	93,280	90,450	87,610	84,780	81,950	79,230	77,100	74,980
462,501 ~ 463,000	104,810	101,980	99,150	96,310	93,480	90,650	87,810	84,980	82,150	79,380	77,250	75,130
463,001 ~ 463,500	105,010	102,180	99,350	96,510	93,680	90,850	88,010	85,180	82,350	79,530	77,400	75,280
463,501 ~ 464,000	105,210	102,380	99,550	96,710	93,880	91,050	88,210	85,380	82,550	79,710	77,550	75,430
464,001 ~ 464,500	105,410	102,580	99,750	96,910	94,080	91,250	88,410	85,580	82,750	79,910	77,700	75,580
464,501 ~ 465,000	105,610	102,780	99,950	97,110	94,280	91,450	88,610	85,780	82,950	80,110	77,850	75,730
465,001 ~ 465,500	105,810	102,980	100,150	97,310	94,480	91,650	88,810	85,980	83,150	80,310	78,000	75,880
465,501 ~ 466,000	106,010	103,180	100,350	97,510	94,680	91,850	89,010	86,180	83,350	80,510	78,150	76,030
466,001 ~ 466,500	106,210	103,380	100,550	97,710	94,880	92,050	89,210	86,380	83,550	80,710	78,300	76,180
466,501 ~ 467,000	106,410	103,580	100,750	97,910	95,080	92,250	89,410	86,580	83,750	80,910	78,450	76,330
467,001 ~ 467,500	106,610	103,780	100,950	98,110	95,280	92,450	89,610	86,780	83,950	81,110	78,600	76,480
467,501 ~ 468,000	106,810	103,980	101,150	98,310	95,480	92,650	89,810	86,980	84,150	81,310	78,750	76,630
468,001 ~ 468,500	107,010	104,180	101,350	98,510	95,680	92,850	90,010	87,180	84,350	81,510	78,900	76,780
468,501 ~ 469,000	107,210	104,380	101,550	98,710	95,880	93,050	90,210	87,380	84,550	81,710	79,050	76,930
469,001 ~ 469,500	107,410	104,580	101,750	98,910	96,080	93,250	90,410	87,580	84,750	81,910	79,200	77,080
469,501 ~ 470,000	107,610	104,780	101,950	99,110	96,280	93,450	90,610	87,780	84,950	82,110	79,350	77,230
470,001 ~ 470,500	107,810	104,980	102,150	99,310	96,480	93,650	90,810	87,980	85,150	82,310	79,500	77,380
470,501 ~ 471,000	108,010	105,180	102,350	99,510	96,680	93,850	91,010	88,180	85,350	82,510	79,680	77,530
471,001 ~ 471,500	108,210	105,380	102,550	99,710	96,880	94,050	91,210	88,380	85,550	82,710	79,880	77,680
471,501 ~ 472,000	108,410	105,580	102,750	99,910	97,080	94,250	91,410	88,580	85,750	82,910	80,080	77,830
472,001 ~ 472,500	108,610	105,780	102,950	100,110	97,280	94,450	91,610	88,780	85,950	83,110	80,280	77,980
472,501 ~ 473,000	108,810	105,980	103,150	100,310	97,480	94,650	91,810	88,980	86,150	83,310	80,480	78,130
473,001 ~ 473,500	109,010	106,180	103,350	100,510	97,680	94,850	92,010	89,180	86,350	83,510	80,680	78,280
473,501 ~ 474,000	109,210	106,380	103,550	100,710	97,880	95,050	92,210	89,380	86,550	83,710	80,880	78,430
474,001 ~ 474,500	109,410	106,580	103,750	100,910	98,080	95,250	92,410	89,580	86,750	83,910	81,080	78,580
474,501 ~ 475,000	109,610	106,780	103,950	101,110	98,280	95,450	92,610	89,780	86,950	84,110	81,280	78,730
475,001 ~ 475,500	109,810	106,980	104,150	101,310	98,480	95,650	92,810	89,980	87,150	84,310	81,480	78,880
475,501 ~ 476,000	110,010	107,180	104,350	101,510	98,680	95,850	93,010	90,180	87,350	84,510	81,680	79,030
476,001 ~ 476,500	110,210	107,380	104,550	101,710	98,880	96,050	93,210	90,380	87,550	84,710	81,880	79,180
476,501 ~ 477,000	110,410	107,580	104,750	101,910	99,080	96,250	93,410	90,580	87,750	84,910	82,080	79,330
477,001 ~ 477,500	110,610	107,780	104,950	102,110	99,280	96,450	93,610	90,780	87,950	85,110	82,280	79,480
477,501 ~ 478,000	110,810	107,980	105,150	102,310	99,480	96,650	93,810	90,980	88,150	85,310	82,480	79,650
478,001 ~ 478,500	111,010	108,180	105,350	102,510	99,680	96,850	94,010	91,180	88,350	85,510	82,680	79,850
478,501 ~ 479,000	111,210	108,380	105,550	102,710	99,880	97,050	94,210	91,380	88,550	85,710	82,880	80,050
479,001 ~ 479,500	111,410	108,580	105,750	102,910	100,080	97,250	94,410	91,580	88,750	85,910	83,080	80,250
479,501 ~ 480,000	111,610	108,780	105,950	103,110	100,280	97,450	94,610	91,780	88,950	86,110	83,280	80,450

104年 度 薪 資 所 得 扣 繳 稅 額 表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

頁數： 第21 頁
單位：新臺幣元

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
480,001 ~ 480,500	111,810	108,980	106,150	103,310	100,480	97,650	94,810	91,980	89,150	86,310	83,480	80,650
480,501 ~ 481,000	112,010	109,180	106,350	103,510	100,680	97,850	95,010	92,180	89,350	86,510	83,680	80,850
481,001 ~ 481,500	112,210	109,380	106,550	103,710	100,880	98,050	95,210	92,380	89,550	86,710	83,880	81,050
481,501 ~ 482,000	112,410	109,580	106,750	103,910	101,080	98,250	95,410	92,580	89,750	86,910	84,080	81,250
482,001 ~ 482,500	112,610	109,780	106,950	104,110	101,280	98,450	95,610	92,780	89,950	87,110	84,280	81,450
482,501 ~ 483,000	112,810	109,980	107,150	104,310	101,480	98,650	95,810	92,980	90,150	87,310	84,480	81,650
483,001 ~ 483,500	113,010	110,180	107,350	104,510	101,680	98,850	96,010	93,180	90,350	87,510	84,680	81,850
483,501 ~ 484,000	113,210	110,380	107,550	104,710	101,880	99,050	96,210	93,380	90,550	87,710	84,880	82,050
484,001 ~ 484,500	113,410	110,580	107,750	104,910	102,080	99,250	96,410	93,580	90,750	87,910	85,080	82,250
484,501 ~ 485,000	113,610	110,780	107,950	105,110	102,280	99,450	96,610	93,780	90,950	88,110	85,280	82,450
485,001 ~ 485,500	113,810	110,980	108,150	105,310	102,480	99,650	96,810	93,980	91,150	88,310	85,480	82,650
485,501 ~ 486,000	114,010	111,180	108,350	105,510	102,680	99,850	97,010	94,180	91,350	88,510	85,680	82,850
486,001 ~ 486,500	114,210	111,380	108,550	105,710	102,880	100,050	97,210	94,380	91,550	88,710	85,880	83,050
486,501 ~ 487,000	114,410	111,580	108,750	105,910	103,080	100,250	97,410	94,580	91,750	88,910	86,080	83,250
487,001 ~ 487,500	114,610	111,780	108,950	106,110	103,280	100,450	97,610	94,780	91,950	89,110	86,280	83,450
487,501 ~ 488,000	114,810	111,980	109,150	106,310	103,480	100,650	97,810	94,980	92,150	89,310	86,480	83,650
488,001 ~ 488,500	115,010	112,180	109,350	106,510	103,680	100,850	98,010	95,180	92,350	89,510	86,680	83,850
488,501 ~ 489,000	115,210	112,380	109,550	106,710	103,880	101,050	98,210	95,380	92,550	89,710	86,880	84,050
489,001 ~ 489,500	115,410	112,580	109,750	106,910	104,080	101,250	98,410	95,580	92,750	89,910	87,080	84,250
489,501 ~ 490,000	115,610	112,780	109,950	107,110	104,280	101,450	98,610	95,780	92,950	90,110	87,280	84,450
490,001 ~ 490,500	115,810	112,980	110,150	107,310	104,480	101,650	98,810	95,980	93,150	90,310	87,480	84,650
490,501 ~ 491,000	116,010	113,180	110,350	107,510	104,680	101,850	99,010	96,180	93,350	90,510	87,680	84,850
491,001 ~ 491,500	116,210	113,380	110,550	107,710	104,880	102,050	99,210	96,380	93,550	90,710	87,880	85,050
491,501 ~ 492,000	116,410	113,580	110,750	107,910	105,080	102,250	99,410	96,580	93,750	90,910	88,080	85,250
492,001 ~ 492,500	116,610	113,780	110,950	108,110	105,280	102,450	99,610	96,780	93,950	91,110	88,280	85,450
492,501 ~ 493,000	116,810	113,980	111,150	108,310	105,480	102,650	99,810	96,980	94,150	91,310	88,480	85,650
493,001 ~ 493,500	117,010	114,180	111,350	108,510	105,680	102,850	100,010	97,180	94,350	91,510	88,680	85,850
493,501 ~ 494,000	117,210	114,380	111,550	108,710	105,880	103,050	100,210	97,380	94,550	91,710	88,880	86,050
494,001 ~ 494,500	117,410	114,580	111,750	108,910	106,080	103,250	100,410	97,580	94,750	91,910	89,080	86,250
494,501 ~ 495,000	117,610	114,780	111,950	109,110	106,280	103,450	100,610	97,780	94,950	92,110	89,280	86,450
495,001 ~ 495,500	117,810	114,980	112,150	109,310	106,480	103,650	100,810	97,980	95,150	92,310	89,480	86,650
495,501 ~ 496,000	118,010	115,180	112,350	109,510	106,680	103,850	101,010	98,180	95,350	92,510	89,680	86,850
496,001 ~ 496,500	118,210	115,380	112,550	109,710	106,880	104,050	101,210	98,380	95,550	92,710	89,880	87,050
496,501 ~ 497,000	118,410	115,580	112,750	109,910	107,080	104,250	101,410	98,580	95,750	92,910	90,080	87,250
497,001 ~ 497,500	118,610	115,780	112,950	110,110	107,280	104,450	101,610	98,780	95,950	93,110	90,280	87,450
497,501 ~ 498,000	118,810	115,980	113,150	110,310	107,480	104,650	101,810	98,980	96,150	93,310	90,480	87,650
498,001 ~ 498,500	119,010	116,180	113,350	110,510	107,680	104,850	102,010	99,180	96,350	93,510	90,680	87,850
498,501 ~ 499,000	119,210	116,380	113,550	110,710	107,880	105,050	102,210	99,380	96,550	93,710	90,880	88,050
499,001 ~ 499,500	119,410	116,580	113,750	110,910	108,080	105,250	102,410	99,580	96,750	93,910	91,080	88,250
499,501 ~ 500,000	119,610	116,780	113,950	111,110	108,280	105,450	102,610	99,780	96,950	94,110	91,280	88,450