

97 年度- 98 年度綜合所得稅速算公式

級別	綜合所得淨額	X	稅率	-	累進差額	=	全年應納稅額
1	0 ~ 410,000	X	6%	-	0	=	"
2	410,001 ~ 1,090,000	X	13%	-	28,700	=	"
3	1,090,001 ~ 2,180,000	X	21%	-	115,900	=	"
4	2,180,001 ~ 4,090,000	X	30%	-	312,100	=	"
5	4,090,001 以上	X	40%	-	721,100	=	"

99 年度- 101 年度綜合所得稅速算公式

級別	綜合所得淨額	X	稅率	-	累進差額	=	全年應納稅額
1	0 ~ 500,000	X	5%	-	0	=	"
2	500,001 ~ 1,130,000	X	12%	-	35,000	=	"
3	1,130,001 ~ 2,260,000	X	20%	-	125,400	=	"
4	2,260,001 ~ 4,230,000	X	30%	-	351,400	=	"
5	4,230,001 以上	X	40%	-	774,400	=	"

102-103 年度綜合所得稅速算公式

級別	綜合所得淨額	X	稅率	-	累進差額	=	全年應納稅額
1	0 ~ 520,000	X	5%	-	0	=	"
2	520,001 ~ 1,170,000	X	12%	-	36,400	=	"
3	1,170,001 ~ 2,350,000	X	20%	-	130,000	=	"
4	2,350,001 ~ 4,400,000	X	30%	-	365,000	=	"
5	4,400,001 以上	X	40%	-	805,000	=	"

104-105 年度綜合所得稅速算公式

級別	綜合所得淨額	X	稅率	-	累進差額	=	全年應納稅額
1	0 ~ 520,000	X	5%	-	0	=	"
2	520,001 ~ 1,170,000	X	12%	-	36,400	=	"
3	1,170,001 ~ 2,350,000	X	20%	-	130,000	=	"
4	2,350,001 ~ 4,400,000	X	30%	-	365,000	=	"
5	4,400,001 ~ 10,000,000	X	40%	-	805,000	=	"
6	10,000,001 以上	X	45%	-	1,305,000	=	"

106-107 年度綜合所得稅速算公式

級別	綜合所得淨額	X	稅率	-	累進差額	=	全年應納稅額
1	0 ~ 540,000	X	5%	-	0	=	"
2	540,001 ~ 1,210,000	X	12%	-	37,800	=	"
3	1,210,001 ~ 2,420,000	X	20%	-	134,600	=	"
4	2,420,001 ~ 4,530,000	X	30%	-	376,600	=	"
5	4,530,001 ~ 10,310,000	X	40%	-	829,600	=	"
6	10,310,001 以上	X	45%	-	1,345,100	=	"