

## 99 年度薪資所得扣繳稅額表說明

- (一) 本表之編製，納稅義務人本人、配偶及受扶養親屬免稅額每人各按新臺幣 82,000 元計算。
- (二) 扣除額係按有配偶者之標準扣除額及薪資所得特別扣除額計算：  
標準扣除額為新臺幣 152,000 元。  
薪資所得特別扣除額每人每年扣除新臺幣 104,000 元，其申報之薪資所得未達新臺幣 104,000 元者，就其薪資所得額全數扣除。
- (三) 如納稅義務人配偶及受扶養親屬之人數（如無配偶者，依其受扶養親屬之人數）或每月薪資所得超過本表規定之數額，應由扣繳義務人依下列公式計算每月應扣繳稅額：  
每月薪資所得 $\times$ 12=估計全年薪資所得。  
估計全年薪資所得－（免稅額＋標準扣除額＋薪資所得特別扣除額）=估計全年應稅薪資所得。  
估計全年應稅薪資所得 $\times$ 適用 99 年度之該級距稅率－累進差額=估計應稅薪資所得全年應納稅額。  
估計應稅薪資所得全年應納稅額 $\div$ 12=每月應扣繳稅額。
- (四) 納稅義務人有無配偶均適用本表。  
例：有關本表內配偶及受扶養親屬人數之計算如下：

配偶 (人數)	受扶養親屬 (人數)	配偶及受扶養親屬 (人數)
0	0	0
0	1	1
1	2	3
1	3	4

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依有無配偶及受扶養親屬人數計算每月應扣繳稅額  
(有配偶者及無配偶者均適用)

每月薪資所得	0	1	2	3	4	5	6	7	8	9	10	11
60,001~60,500	0	0	0	0	0	0	0	0	0	0	0	0
60,501~61,000	0	0	0	0	0	0	0	0	0	0	0	0
61,001~61,500	0	0	0	0	0	0	0	0	0	0	0	0
61,501~62,000	0	0	0	0	0	0	0	0	0	0	0	0
62,001~62,500	0	0	0	0	0	0	0	0	0	0	0	0
62,501~63,000	0	0	0	0	0	0	0	0	0	0	0	0
63,001~63,500	0	0	0	0	0	0	0	0	0	0	0	0
63,501~64,000	0	0	0	0	0	0	0	0	0	0	0	0
64,001~64,500	0	0	0	0	0	0	0	0	0	0	0	0
64,501~65,000	0	0	0	0	0	0	0	0	0	0	0	0
65,001~65,500	0	0	0	0	0	0	0	0	0	0	0	0
65,501~66,000	0	0	0	0	0	0	0	0	0	0	0	0
66,001~66,500	0	0	0	0	0	0	0	0	0	0	0	0
66,501~67,000	0	0	0	0	0	0	0	0	0	0	0	0
67,001~67,500	0	0	0	0	0	0	0	0	0	0	0	0
67,501~68,000	0	0	0	0	0	0	0	0	0	0	0	0
68,001~68,500	0	0	0	0	0	0	0	0	0	0	0	0
68,501~69,000	2,010	0	0	0	0	0	0	0	0	0	0	0
69,001~69,500	2,040	0	0	0	0	0	0	0	0	0	0	0
69,501~70,000	2,060	0	0	0	0	0	0	0	0	0	0	0
70,001~70,500	2,100	0	0	0	0	0	0	0	0	0	0	0
70,501~71,000	2,160	0	0	0	0	0	0	0	0	0	0	0
71,001~71,500	2,220	0	0	0	0	0	0	0	0	0	0	0
71,501~72,000	2,280	0	0	0	0	0	0	0	0	0	0	0
72,001~72,500	2,340	0	0	0	0	0	0	0	0	0	0	0
72,501~73,000	2,400	0	0	0	0	0	0	0	0	0	0	0
73,001~73,500	2,460	0	0	0	0	0	0	0	0	0	0	0
73,501~74,000	2,520	0	0	0	0	0	0	0	0	0	0	0
74,001~74,500	2,580	0	0	0	0	0	0	0	0	0	0	0
74,501~75,000	2,640	0	0	0	0	0	0	0	0	0	0	0
75,001~75,500	2,700	0	0	0	0	0	0	0	0	0	0	0
75,501~76,000	2,760	2,020	0	0	0	0	0	0	0	0	0	0
76,001~76,500	2,820	2,050	0	0	0	0	0	0	0	0	0	0
76,501~77,000	2,880	2,070	0	0	0	0	0	0	0	0	0	0
77,001~77,500	2,940	2,120	0	0	0	0	0	0	0	0	0	0
77,501~78,000	3,000	2,180	0	0	0	0	0	0	0	0	0	0
78,001~78,500	3,060	2,240	0	0	0	0	0	0	0	0	0	0
78,501~79,000	3,120	2,300	0	0	0	0	0	0	0	0	0	0
79,001~79,500	3,180	2,360	0	0	0	0	0	0	0	0	0	0
79,501~80,000	3,240	2,420	0	0	0	0	0	0	0	0	0	0
80,001~80,500	3,300	2,480	0	0	0	0	0	0	0	0	0	0
80,501~81,000	3,360	2,540	0	0	0	0	0	0	0	0	0	0
81,001~81,500	3,420	2,600	0	0	0	0	0	0	0	0	0	0
81,501~82,000	3,480	2,660	0	0	0	0	0	0	0	0	0	0

99 年度薪資所得扣繳稅額表  
依有無配偶及受扶養親屬人數計算每月應扣繳稅額  
(有配偶者及無配偶者均適用)

每月薪資所得	0	1	2	3	4	5	6	7	8	9	10	11
82,001~82,500	3,540	2,720	0	0	0	0	0	0	0	0	0	0
82,501~83,000	3,600	2,780	2,030	0	0	0	0	0	0	0	0	0
83,001~83,500	3,660	2,840	2,050	0	0	0	0	0	0	0	0	0
83,501~84,000	3,720	2,900	2,080	0	0	0	0	0	0	0	0	0
84,001~84,500	3,780	2,960	2,140	0	0	0	0	0	0	0	0	0
84,501~85,000	3,840	3,020	2,200	0	0	0	0	0	0	0	0	0
85,001~85,500	3,900	3,080	2,260	0	0	0	0	0	0	0	0	0
85,501~86,000	3,960	3,140	2,320	0	0	0	0	0	0	0	0	0
86,001~86,500	4,020	3,200	2,380	0	0	0	0	0	0	0	0	0
86,501~87,000	4,080	3,260	2,440	0	0	0	0	0	0	0	0	0
87,001~87,500	4,140	3,320	2,500	0	0	0	0	0	0	0	0	0
87,501~88,000	4,200	3,380	2,560	0	0	0	0	0	0	0	0	0
88,001~88,500	4,260	3,440	2,620	0	0	0	0	0	0	0	0	0
88,501~89,000	4,320	3,500	2,680	0	0	0	0	0	0	0	0	0
89,001~89,500	4,380	3,560	2,740	2,010	0	0	0	0	0	0	0	0
89,501~90,000	4,440	3,620	2,800	2,040	0	0	0	0	0	0	0	0
90,001~90,500	4,500	3,680	2,860	2,060	0	0	0	0	0	0	0	0
90,501~91,000	4,560	3,740	2,920	2,100	0	0	0	0	0	0	0	0
91,001~91,500	4,620	3,800	2,980	2,160	0	0	0	0	0	0	0	0
91,501~92,000	4,680	3,860	3,040	2,220	0	0	0	0	0	0	0	0
92,001~92,500	4,740	3,920	3,100	2,280	0	0	0	0	0	0	0	0
92,501~93,000	4,800	3,980	3,160	2,340	0	0	0	0	0	0	0	0
93,001~93,500	4,860	4,040	3,220	2,400	0	0	0	0	0	0	0	0
93,501~94,000	4,920	4,100	3,280	2,460	0	0	0	0	0	0	0	0
94,001~94,500	4,980	4,160	3,340	2,520	0	0	0	0	0	0	0	0
94,501~95,000	5,040	4,220	3,400	2,580	0	0	0	0	0	0	0	0
95,001~95,500	5,100	4,280	3,460	2,640	0	0	0	0	0	0	0	0
95,501~96,000	5,160	4,340	3,520	2,700	0	0	0	0	0	0	0	0
96,001~96,500	5,220	4,400	3,580	2,760	2,020	0	0	0	0	0	0	0
96,501~97,000	5,280	4,460	3,640	2,820	2,050	0	0	0	0	0	0	0
97,001~97,500	5,340	4,520	3,700	2,880	2,070	0	0	0	0	0	0	0
97,501~98,000	5,400	4,580	3,760	2,940	2,120	0	0	0	0	0	0	0
98,001~98,500	5,460	4,640	3,820	3,000	2,180	0	0	0	0	0	0	0
98,501~99,000	5,520	4,700	3,880	3,060	2,240	0	0	0	0	0	0	0
99,001~99,500	5,580	4,760	3,940	3,120	2,300	0	0	0	0	0	0	0
99,501~100,000	5,640	4,820	4,000	3,180	2,360	0	0	0	0	0	0	0
100,001~100,500	5,700	4,880	4,060	3,240	2,420	0	0	0	0	0	0	0
100,501~101,000	5,760	4,940	4,120	3,300	2,480	0	0	0	0	0	0	0
101,001~101,500	5,820	5,000	4,180	3,360	2,540	0	0	0	0	0	0	0
101,501~102,000	5,880	5,060	4,240	3,420	2,600	0	0	0	0	0	0	0
102,001~102,500	5,940	5,120	4,300	3,480	2,660	0	0	0	0	0	0	0
102,501~103,000	6,000	5,180	4,360	3,540	2,720	0	0	0	0	0	0	0
103,001~103,500	6,060	5,240	4,420	3,600	2,780	2,030	0	0	0	0	0	0
103,501~104,000	6,120	5,300	4,480	3,660	2,840	2,050	0	0	0	0	0	0

99 年 度 薪 資 所 得 扣 繳 稅 額 表  
 依 有 無 配 偶 及 受 扶 養 親 屬 人 數 計 算 每 月 應 扣 繳 稅 額  
 ( 有 配 偶 者 及 無 配 偶 者 均 適 用 )

每月薪 實所得	0	1	2	3	4	5	6	7	8	9	10	11
104,001~104,500	6,180	5,360	4,540	3,720	2,900	2,080	0	0	0	0	0	0
104,501~105,000	6,240	5,420	4,600	3,780	2,960	2,140	0	0	0	0	0	0
105,001~105,500	6,300	5,480	4,660	3,840	3,020	2,200	0	0	0	0	0	0
105,501~106,000	6,360	5,540	4,720	3,900	3,080	2,260	0	0	0	0	0	0
106,001~106,500	6,420	5,600	4,780	3,960	3,140	2,320	0	0	0	0	0	0
106,501~107,000	6,480	5,660	4,840	4,020	3,200	2,380	0	0	0	0	0	0
107,001~107,500	6,540	5,720	4,900	4,080	3,260	2,440	0	0	0	0	0	0
107,501~108,000	6,600	5,780	4,960	4,140	3,320	2,500	0	0	0	0	0	0
108,001~108,500	6,660	5,840	5,020	4,200	3,380	2,560	0	0	0	0	0	0
108,501~109,000	6,720	5,900	5,080	4,260	3,440	2,620	0	0	0	0	0	0
109,001~109,500	6,780	5,960	5,140	4,320	3,500	2,680	0	0	0	0	0	0
109,501~110,000	6,840	6,020	5,200	4,380	3,560	2,740	2,010	0	0	0	0	0
110,001~111,000	6,900	6,080	5,260	4,440	3,620	2,800	2,040	0	0	0	0	0
111,001~112,000	7,020	6,200	5,380	4,560	3,740	2,920	2,100	0	0	0	0	0
112,001~113,000	7,140	6,320	5,500	4,680	3,860	3,040	2,220	0	0	0	0	0
113,001~114,000	7,260	6,440	5,620	4,800	3,980	3,160	2,340	0	0	0	0	0
114,001~115,000	7,380	6,560	5,740	4,920	4,100	3,280	2,460	0	0	0	0	0
115,001~116,000	7,500	6,680	5,860	5,040	4,220	3,400	2,580	0	0	0	0	0
116,001~117,000	7,620	6,800	5,980	5,160	4,340	3,520	2,700	0	0	0	0	0
117,001~118,000	7,740	6,920	6,100	5,280	4,460	3,640	2,820	2,050	0	0	0	0
118,001~119,000	7,860	7,040	6,220	5,400	4,580	3,760	2,940	2,120	0	0	0	0
119,001~120,000	7,980	7,160	6,340	5,520	4,700	3,880	3,060	2,240	0	0	0	0
120,001~121,500	8,100	7,280	6,460	5,640	4,820	4,000	3,180	2,360	0	0	0	0
121,501~123,000	8,280	7,460	6,640	5,820	5,000	4,180	3,360	2,540	0	0	0	0
123,001~124,500	8,510	7,640	6,820	6,000	5,180	4,360	3,540	2,720	0	0	0	0
124,501~126,000	8,810	7,820	7,000	6,180	5,360	4,540	3,720	2,900	2,080	0	0	0
126,001~127,500	9,110	8,000	7,180	6,360	5,540	4,720	3,900	3,080	2,260	0	0	0
127,501~129,000	9,410	8,180	7,360	6,540	5,720	4,900	4,080	3,260	2,440	0	0	0
129,001~130,500	9,710	8,360	7,540	6,720	5,900	5,080	4,260	3,440	2,620	0	0	0
130,501~132,000	10,010	8,650	7,720	6,900	6,080	5,260	4,440	3,620	2,800	2,040	0	0
132,001~133,500	10,310	8,950	7,900	7,080	6,260	5,440	4,620	3,800	2,980	2,160	0	0
133,501~135,000	10,610	9,250	8,080	7,260	6,440	5,620	4,800	3,980	3,160	2,340	0	0
135,001~136,500	10,910	9,550	8,260	7,440	6,620	5,800	4,980	4,160	3,340	2,520	0	0
136,501~138,000	11,210	9,850	8,480	7,620	6,800	5,980	5,160	4,340	3,520	2,700	0	0
138,001~139,500	11,510	10,150	8,780	7,800	6,980	6,160	5,340	4,520	3,700	2,880	2,070	0
139,501~141,000	11,810	10,450	9,080	7,980	7,160	6,340	5,520	4,700	3,880	3,060	2,240	0
141,001~142,500	12,110	10,750	9,380	8,160	7,340	6,520	5,700	4,880	4,060	3,240	2,420	0
142,501~144,000	12,410	11,050	9,680	8,340	7,520	6,700	5,880	5,060	4,240	3,420	2,600	0
144,001~145,500	12,710	11,350	9,980	8,610	7,700	6,880	6,060	5,240	4,420	3,600	2,780	2,030
145,501~147,000	13,010	11,650	10,280	8,910	7,880	7,060	6,240	5,420	4,600	3,780	2,960	2,140
147,001~148,500	13,310	11,950	10,580	9,210	8,060	7,240	6,420	5,600	4,780	3,960	3,140	2,320
148,501~150,000	13,610	12,250	10,880	9,510	8,240	7,420	6,600	5,780	4,960	4,140	3,320	2,500
150,001~152,000	13,910	12,550	11,180	9,810	8,450	7,600	6,780	5,960	5,140	4,320	3,500	2,680
152,001~154,000	14,310	12,950	11,580	10,210	8,850	7,840	7,020	6,200	5,380	4,560	3,740	2,920

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〔有配偶者及無配偶者均適用〕

每月薪資所得	0	1	2	3	4	5	6	7	8	9	10	11
154,001~156,000	14,710	13,350	11,980	10,610	9,250	8,080	7,260	6,440	5,620	4,800	3,980	3,160
156,001~158,000	15,110	13,750	12,380	11,010	9,650	8,320	7,500	6,680	5,860	5,040	4,220	3,400
158,001~160,000	15,510	14,150	12,780	11,410	10,050	8,680	7,740	6,920	6,100	5,280	4,460	3,640
160,001~162,000	15,910	14,550	13,180	11,810	10,450	9,080	7,980	7,160	6,340	5,520	4,700	3,880
162,001~164,000	16,310	14,950	13,580	12,210	10,850	9,480	8,220	7,400	6,580	5,760	4,940	4,120
164,001~166,000	16,710	15,350	13,980	12,610	11,250	9,880	8,510	7,640	6,820	6,000	5,180	4,360
166,001~168,000	17,110	15,750	14,380	13,010	11,650	10,280	8,910	7,880	7,060	6,240	5,420	4,600
168,001~170,000	17,510	16,150	14,780	13,410	12,050	10,680	9,310	8,120	7,300	6,480	5,660	4,840
170,001~172,000	17,910	16,550	15,180	13,810	12,450	11,080	9,710	8,360	7,540	6,720	5,900	5,080
172,001~174,000	18,310	16,950	15,580	14,210	12,850	11,480	10,110	8,750	7,780	6,960	6,140	5,320
174,001~176,000	18,710	17,350	15,980	14,610	13,250	11,880	10,510	9,150	8,020	7,200	6,380	5,560
176,001~178,000	19,110	17,750	16,380	15,010	13,650	12,280	10,910	9,550	8,260	7,440	6,620	5,800
178,001~180,000	19,510	18,150	16,780	15,410	14,050	12,680	11,310	9,950	8,580	7,680	6,860	6,040
180,001~182,000	19,910	18,550	17,180	15,810	14,450	13,080	11,710	10,350	8,980	7,920	7,100	6,280
182,001~184,000	20,310	18,950	17,580	16,210	14,850	13,480	12,110	10,750	9,380	8,160	7,340	6,520
184,001~186,000	20,710	19,350	17,980	16,610	15,250	13,880	12,510	11,150	9,780	8,410	7,580	6,760
186,001~188,000	21,110	19,750	18,380	17,010	15,650	14,280	12,910	11,550	10,180	8,810	7,820	7,000
188,001~190,000	21,510	20,150	18,780	17,410	16,050	14,680	13,310	11,950	10,580	9,210	8,060	7,240
190,001~192,000	21,910	20,550	19,180	17,810	16,450	15,080	13,710	12,350	10,980	9,610	8,300	7,480
192,001~194,000	22,310	20,950	19,580	18,210	16,850	15,480	14,110	12,750	11,380	10,010	8,650	7,720
194,001~196,000	22,710	21,350	19,980	18,610	17,250	15,880	14,510	13,150	11,780	10,410	9,050	7,960
196,001~198,000	23,110	21,750	20,380	19,010	17,650	16,280	14,910	13,550	12,180	10,810	9,450	8,200
198,001~200,000	23,510	22,150	20,780	19,410	18,050	16,680	15,310	13,950	12,580	11,210	9,850	8,480
200,001~202,000	23,910	22,550	21,180	19,810	18,450	17,080	15,710	14,350	12,980	11,610	10,250	8,880
202,001~204,000	24,310	22,950	21,580	20,210	18,850	17,480	16,110	14,750	13,380	12,010	10,650	9,280
204,001~206,000	24,710	23,350	21,980	20,610	19,250	17,880	16,510	15,150	13,780	12,410	11,050	9,680
206,001~208,000	25,110	23,750	22,380	21,010	19,650	18,280	16,910	15,550	14,180	12,810	11,450	10,080
208,001~210,000	25,510	24,150	22,780	21,410	20,050	18,680	17,310	15,950	14,580	13,210	11,850	10,480
210,001~212,000	25,910	24,550	23,180	21,810	20,450	19,080	17,710	16,350	14,980	13,610	12,250	10,880
212,001~214,000	26,310	24,950	23,580	22,210	20,850	19,480	18,110	16,750	15,380	14,010	12,650	11,280
214,001~216,000	26,710	25,350	23,980	22,610	21,250	19,880	18,510	17,150	15,780	14,410	13,050	11,680
216,001~218,000	27,110	25,750	24,380	23,010	21,650	20,280	18,910	17,550	16,180	14,810	13,450	12,080
218,001~220,000	27,660	26,150	24,780	23,410	22,050	20,680	19,310	17,950	16,580	15,210	13,850	12,480
220,001~222,000	28,260	26,550	25,180	23,810	22,450	21,080	19,710	18,350	16,980	15,610	14,250	12,880
222,001~224,000	28,860	26,950	25,580	24,210	22,850	21,480	20,110	18,750	17,380	16,010	14,650	13,280
224,001~226,000	29,460	27,410	25,980	24,610	23,250	21,880	20,510	19,150	17,780	16,410	15,050	13,680
226,001~228,000	30,060	28,010	26,380	25,010	23,650	22,280	20,910	19,550	18,180	16,810	15,450	14,080
228,001~230,000	30,660	28,610	26,780	25,410	24,050	22,680	21,310	19,950	18,580	17,210	15,850	14,480
230,001~232,000	31,260	29,210	27,180	25,810	24,450	23,080	21,710	20,350	18,980	17,610	16,250	14,880
232,001~234,000	31,860	29,810	27,760	26,210	24,850	23,480	22,110	20,750	19,380	18,010	16,650	15,280
234,001~236,000	32,460	30,410	28,360	26,610	25,250	23,880	22,510	21,150	19,780	18,410	17,050	15,680
236,001~238,000	33,060	31,010	28,960	27,010	25,650	24,280	22,910	21,550	20,180	18,810	17,450	16,080
238,001~240,000	33,660	31,610	29,560	27,510	26,050	24,680	23,310	21,950	20,580	19,210	17,850	16,480
240,001~242,000	34,260	32,210	30,160	28,110	26,450	25,080	23,710	22,350	20,980	19,610	18,250	16,880

99 年 度 薪 資 所 得 扣 繳 稅 額 表  
依 有 無 配 偶 及 受 扶 養 親 屬 人 數 計 算 每 月 應 扣 繳 稅 額  
( 有 配 偶 者 及 無 配 偶 者 均 適 用 )

每月薪 資所得	0	1	2	3	4	5	6	7	8	9	10	11
242,001~244,000	34,860	32,810	30,760	28,710	26,850	25,480	24,110	22,750	21,380	20,010	18,650	17,280
244,001~246,000	35,460	33,410	31,360	29,310	27,260	25,880	24,510	23,150	21,780	20,410	19,050	17,680
246,001~248,000	36,060	34,010	31,960	29,910	27,860	26,280	24,910	23,550	22,180	20,810	19,450	18,080
248,001~250,000	36,660	34,610	32,560	30,510	28,460	26,680	25,310	23,950	22,580	21,210	19,850	18,480
250,001~252,000	37,260	35,210	33,160	31,110	29,060	27,080	25,710	24,350	22,980	21,610	20,250	18,880
252,001~254,000	37,860	35,810	33,760	31,710	29,660	27,610	26,110	24,750	23,380	22,010	20,650	19,280
254,001~256,000	38,460	36,410	34,360	32,310	30,260	28,210	26,510	25,150	23,780	22,410	21,050	19,680
256,001~258,000	39,060	37,010	34,960	32,910	30,860	28,810	26,910	25,550	24,180	22,810	21,450	20,080
258,001~260,000	39,660	37,610	35,560	33,510	31,460	29,410	27,360	25,950	24,580	23,210	21,850	20,480
260,001~262,000	40,260	38,210	36,160	34,110	32,060	30,010	27,960	26,350	24,980	23,610	22,250	20,880
262,001~264,000	40,860	38,810	36,760	34,710	32,660	30,610	28,560	26,750	25,380	24,010	22,650	21,280
264,001~266,000	41,460	39,410	37,360	35,310	33,260	31,210	29,160	27,150	25,780	24,410	23,050	21,680
266,001~268,000	42,060	40,010	37,960	35,910	33,860	31,810	29,760	27,710	26,180	24,810	23,450	22,080
268,001~270,000	42,660	40,610	38,560	36,510	34,460	32,410	30,360	28,310	26,580	25,210	23,850	22,480
270,001~272,000	43,260	41,210	39,160	37,110	35,060	33,010	30,960	28,910	26,980	25,610	24,250	22,880
272,001~274,000	43,860	41,810	39,760	37,710	35,660	33,610	31,560	29,510	27,460	26,010	24,650	23,280
274,001~276,000	44,460	42,410	40,360	38,310	36,260	34,210	32,160	30,110	28,060	26,410	25,050	23,680
276,001~278,000	45,060	43,010	40,960	38,910	36,860	34,810	32,760	30,710	28,660	26,810	25,450	24,080
278,001~280,000	45,660	43,610	41,560	39,510	37,460	35,410	33,360	31,310	29,260	27,210	25,850	24,480
280,001~282,000	46,260	44,210	42,160	40,110	38,060	36,010	33,960	31,910	29,860	27,810	26,250	24,880
282,001~284,000	46,860	44,810	42,760	40,710	38,660	36,610	34,560	32,510	30,460	28,410	26,650	25,280
284,001~286,000	47,460	45,410	43,360	41,310	39,260	37,210	35,160	33,110	31,060	29,010	27,050	25,680
286,001~288,000	48,060	46,010	43,960	41,910	39,860	37,810	35,760	33,710	31,660	29,610	27,560	26,080
288,001~290,000	48,660	46,610	44,560	42,510	40,460	38,410	36,360	34,310	32,260	30,210	28,160	26,480
290,001~292,000	49,260	47,210	45,160	43,110	41,060	39,010	36,960	34,910	32,860	30,810	28,760	26,880
292,001~294,000	49,860	47,810	45,760	43,710	41,660	39,610	37,560	35,510	33,460	31,410	29,360	27,310
294,001~296,000	50,460	48,410	46,360	44,310	42,260	40,210	38,160	36,110	34,060	32,010	29,960	27,910
296,001~298,000	51,060	49,010	46,960	44,910	42,860	40,810	38,760	36,710	34,660	32,610	30,560	28,510
298,001~300,000	51,660	49,610	47,560	45,510	43,460	41,410	39,360	37,310	35,260	33,210	31,160	29,110
300,001~302,000	52,260	50,210	48,160	46,110	44,060	42,010	39,960	37,910	35,860	33,810	31,760	29,710
302,001~304,000	52,860	50,810	48,760	46,710	44,660	42,610	40,560	38,510	36,460	34,410	32,360	30,310
304,001~306,000	53,460	51,410	49,360	47,310	45,260	43,210	41,160	39,110	37,060	35,010	32,960	30,910
306,001~308,000	54,060	52,010	49,960	47,910	45,860	43,810	41,760	39,710	37,660	35,610	33,560	31,510
308,001~310,000	54,660	52,610	50,560	48,510	46,460	44,410	42,360	40,310	38,260	36,210	34,160	32,110
310,001~312,000	55,260	53,210	51,160	49,110	47,060	45,010	42,960	40,910	38,860	36,810	34,760	32,710
312,001~314,000	55,860	53,810	51,760	49,710	47,660	45,610	43,560	41,510	39,460	37,410	35,360	33,310
314,001~316,000	56,460	54,410	52,360	50,310	48,260	46,210	44,160	42,110	40,060	38,010	35,960	33,910
316,001~318,000	57,060	55,010	52,960	50,910	48,860	46,810	44,760	42,710	40,660	38,610	36,560	34,510
318,001~320,000	57,660	55,610	53,560	51,510	49,460	47,410	45,360	43,310	41,260	39,210	37,160	35,110
320,001~322,000	58,260	56,210	54,160	52,110	50,060	48,010	45,960	43,910	41,860	39,810	37,760	35,710
322,001~324,000	58,860	56,810	54,760	52,710	50,660	48,610	46,560	44,510	42,460	40,410	38,360	36,310
324,001~326,000	59,460	57,410	55,360	53,310	51,260	49,210	47,160	45,110	43,060	41,010	38,960	36,910
326,001~328,000	60,060	58,010	55,960	53,910	51,860	49,810	47,760	45,710	43,660	41,610	39,560	37,510
328,001~330,000	60,660	58,610	56,560	54,510	52,460	50,410	48,360	46,310	44,260	42,210	40,160	38,110

99 年度薪資所得扣繳稅額表  
依有無配偶及受扶養親屬人數計算每月應扣繳稅額  
(有配偶者及無配偶者均適用)

每月薪資所得	0	1	2	3	4	5	6	7	8	9	10	11
330,001~332,000	61,260	59,210	57,160	55,110	53,060	51,010	48,960	46,910	44,860	42,810	40,760	38,710
332,001~334,000	61,860	59,810	57,760	55,710	53,660	51,610	49,560	47,510	45,460	43,410	41,360	39,310
334,001~336,000	62,460	60,410	58,360	56,310	54,260	52,210	50,160	48,110	46,060	44,010	41,960	39,910
336,001~338,000	63,060	61,010	58,960	56,910	54,860	52,810	50,760	48,710	46,660	44,610	42,560	40,510
338,001~340,000	63,660	61,610	59,560	57,510	55,460	53,410	51,360	49,310	47,260	45,210	43,160	41,110
340,001~342,000	64,260	62,210	60,160	58,110	56,060	54,010	51,960	49,910	47,860	45,810	43,760	41,710
342,001~344,000	64,860	62,810	60,760	58,710	56,660	54,610	52,560	50,510	48,460	46,410	44,360	42,310
344,001~346,000	65,460	63,410	61,360	59,310	57,260	55,210	53,160	51,110	49,060	47,010	44,960	42,910
346,001~348,000	66,060	64,010	61,960	59,910	57,860	55,810	53,760	51,710	49,660	47,610	45,560	43,510
348,001~350,000	66,660	64,610	62,560	60,510	58,460	56,410	54,360	52,310	50,260	48,210	46,160	44,110
350,001~352,000	67,260	65,210	63,160	61,110	59,060	57,010	54,960	52,910	50,860	48,810	46,760	44,710
352,001~354,000	67,860	65,810	63,760	61,710	59,660	57,610	55,560	53,510	51,460	49,410	47,360	45,310
354,001~356,000	68,460	66,410	64,360	62,310	60,260	58,210	56,160	54,110	52,060	50,010	47,960	45,910
356,001~358,000	69,060	67,010	64,960	62,910	60,860	58,810	56,760	54,710	52,660	50,610	48,560	46,510
358,001~360,000	69,660	67,610	65,560	63,510	61,460	59,410	57,360	55,310	53,260	51,210	49,160	47,110
360,001~362,000	70,260	68,210	66,160	64,110	62,060	60,010	57,960	55,910	53,860	51,810	49,760	47,710
362,001~364,000	70,860	68,810	66,760	64,710	62,660	60,610	58,560	56,510	54,460	52,410	50,360	48,310
364,001~366,000	71,460	69,410	67,360	65,310	63,260	61,210	59,160	57,110	55,060	53,010	50,960	48,910
366,001~368,000	72,060	70,010	67,960	65,910	63,860	61,810	59,760	57,710	55,660	53,610	51,560	49,510
368,001~370,000	72,660	70,610	68,560	66,510	64,460	62,410	60,360	58,310	56,260	54,210	52,160	50,110
370,001~372,000	73,260	71,210	69,160	67,110	65,060	63,010	60,960	58,910	56,860	54,810	52,760	50,710
372,001~374,000	73,860	71,810	69,760	67,710	65,660	63,610	61,560	59,510	57,460	55,410	53,360	51,310
374,001~376,000	74,460	72,410	70,360	68,310	66,260	64,210	62,160	60,110	58,060	56,010	53,960	51,910
376,001~378,000	75,060	73,010	70,960	68,910	66,860	64,810	62,760	60,710	58,660	56,610	54,560	52,510
378,001~380,000	75,660	73,610	71,560	69,510	67,460	65,410	63,360	61,310	59,260	57,210	55,160	53,110
380,001~382,000	76,260	74,210	72,160	70,110	68,060	66,010	63,960	61,910	59,860	57,810	55,760	53,710
382,001~384,000	77,000	74,810	72,760	70,710	68,660	66,610	64,560	62,510	60,460	58,410	56,360	54,310
384,001~386,000	77,800	75,410	73,360	71,310	69,260	67,210	65,160	63,110	61,060	59,010	56,960	54,910
386,001~388,000	78,600	76,010	73,960	71,910	69,860	67,810	65,760	63,710	61,660	59,610	57,560	55,510
388,001~390,000	79,400	76,660	74,560	72,510	70,460	68,410	66,360	64,310	62,260	60,210	58,160	56,110
390,001~392,000	80,200	77,460	75,160	73,110	71,060	69,010	66,960	64,910	62,860	60,810	58,760	56,710
392,001~394,000	81,000	78,260	75,760	73,710	71,660	69,610	67,560	65,510	63,460	61,410	59,360	57,310
394,001~396,000	81,800	79,060	76,360	74,310	72,260	70,210	68,160	66,110	64,060	62,010	59,960	57,910
396,001~398,000	82,600	79,860	77,130	74,910	72,860	70,810	68,760	66,710	64,660	62,610	60,560	58,510
398,001~400,000	83,400	80,660	77,930	75,510	73,460	71,410	69,360	67,310	65,260	63,210	61,160	59,110
400,001~402,000	84,200	81,460	78,730	76,110	74,060	72,010	69,960	67,910	65,860	63,810	61,760	59,710
402,001~404,000	85,000	82,260	79,530	76,800	74,660	72,610	70,560	68,510	66,460	64,410	62,360	60,310
404,001~406,000	85,800	83,060	80,330	77,600	75,260	73,210	71,160	69,110	67,060	65,010	62,960	60,910
406,001~408,000	86,600	83,860	81,130	78,400	75,860	73,810	71,760	69,710	67,660	65,610	63,560	61,510
408,001~410,000	87,400	84,660	81,930	79,200	76,460	74,410	72,360	70,310	68,260	66,210	64,160	62,110
410,001~412,000	88,200	85,460	82,730	80,000	77,260	75,010	72,960	70,910	68,860	66,810	64,760	62,710
412,001~414,000	89,000	86,260	83,530	80,800	78,060	75,610	73,560	71,510	69,460	67,410	65,360	63,310
414,001~416,000	89,800	87,060	84,330	81,600	78,860	76,210	74,160	72,110	70,060	68,010	65,960	63,910
416,001~418,000	90,600	87,860	85,130	82,400	79,660	76,930	74,760	72,710	70,660	68,610	66,560	64,510

99 年 度 薪 資 所 得 扣 繳 稅 額 表  
依 有 無 配 偶 及 受 扶 養 親 屬 人 數 計 算 每 月 應 扣 繳 稅 額  
( 有 配 偶 者 及 無 配 偶 者 均 適 用 )

每月薪 資所得	0	1	2	3	4	5	6	7	8	9	10	11
418,001~420,000	91,400	88,660	85,930	83,200	80,460	77,730	75,360	73,310	71,260	69,210	67,160	65,110
420,001~422,000	92,200	89,460	86,730	84,000	81,260	78,530	75,960	73,910	71,860	69,810	67,760	65,710
422,001~424,000	93,000	90,260	87,530	84,800	82,060	79,330	76,600	74,510	72,460	70,410	68,360	66,310
424,001~426,000	93,800	91,060	88,330	85,600	82,860	80,130	77,400	75,110	72,960	71,010	68,960	66,910
426,001~428,000	94,600	91,860	89,130	86,400	83,660	80,930	78,200	75,710	73,660	71,610	69,560	67,510
428,001~430,000	95,400	92,660	89,930	87,200	84,460	81,730	79,000	76,310	74,260	72,210	70,160	68,110
430,001~432,000	96,200	93,460	90,730	88,000	85,260	82,530	79,800	77,060	74,860	72,810	70,760	68,710
432,001~434,000	97,000	94,260	91,530	88,800	86,060	83,330	80,600	77,860	75,460	73,410	71,360	69,310
434,001~436,000	97,800	95,060	92,330	89,600	86,860	84,130	81,400	78,660	76,060	74,010	71,960	69,910
436,001~438,000	98,600	95,860	93,130	90,400	87,660	84,930	82,200	79,460	76,730	74,610	72,560	70,510
438,001~440,000	99,400	96,660	93,930	91,200	88,460	85,730	83,000	80,260	77,530	75,210	73,160	71,110
440,001~442,000	100,200	97,460	94,730	92,000	89,260	86,530	83,800	81,060	78,330	75,810	73,760	71,710
442,001~444,000	101,000	98,260	95,530	92,800	90,060	87,330	84,600	81,860	79,130	76,410	74,360	72,310
444,001~446,000	101,800	99,060	96,330	93,600	90,860	88,130	85,400	82,660	79,930	77,200	74,960	72,910
446,001~448,000	102,600	99,860	97,130	94,400	91,660	88,930	86,200	83,460	80,730	78,000	75,560	73,510
448,001~450,000	103,400	100,660	97,930	95,200	92,460	89,730	87,000	84,260	81,530	78,800	76,160	74,110
450,001~452,000	104,200	101,460	98,730	96,000	93,260	90,530	87,800	85,060	82,330	79,600	76,860	74,710
452,001~454,000	105,000	102,260	99,530	96,800	94,060	91,330	88,600	85,860	83,130	80,400	77,660	75,510
454,001~456,000	105,800	103,060	100,330	97,600	94,860	92,130	89,400	86,660	83,930	81,200	78,460	75,910
456,001~458,000	106,600	103,860	101,130	98,400	95,660	92,930	90,200	87,460	84,730	82,000	79,260	76,530
458,001~460,000	107,400	104,660	101,930	99,200	96,460	93,730	91,000	88,260	85,530	82,800	80,060	77,330
460,001~462,000	108,200	105,460	102,730	100,000	97,260	94,530	91,800	89,060	86,330	83,600	80,860	78,130
462,001~464,000	109,000	106,260	103,530	100,800	98,060	95,330	92,600	89,860	87,130	84,400	81,660	78,930
464,001~466,000	109,800	107,060	104,330	101,600	98,860	96,130	93,400	90,660	87,930	85,200	82,460	79,730
466,001~468,000	110,600	107,860	105,130	102,400	99,660	96,930	94,200	91,460	88,730	86,000	83,260	80,530
468,001~470,000	111,400	108,660	105,930	103,200	100,460	97,730	95,000	92,260	89,530	86,800	84,060	81,330
470,001~472,000	112,200	109,460	106,730	104,000	101,260	98,530	95,800	93,060	90,330	87,600	84,860	82,130
472,001~474,000	113,000	110,260	107,530	104,800	102,060	99,330	96,600	93,860	91,130	88,400	85,660	82,930
474,001~476,000	113,800	111,060	108,330	105,600	102,860	100,130	97,400	94,660	91,930	89,200	86,460	83,730
476,001~478,000	114,600	111,860	109,130	106,400	103,660	100,930	98,200	95,460	92,730	90,000	87,260	84,530
478,001~480,000	115,400	112,660	109,930	107,200	104,460	101,730	99,000	96,260	93,530	90,800	88,060	85,330
480,001~482,000	116,200	113,460	110,730	108,000	105,260	102,530	99,800	97,060	94,330	91,600	88,860	86,130
482,001~484,000	117,000	114,260	111,530	108,800	106,060	103,330	100,600	97,860	95,130	92,400	89,660	86,930
484,001~486,000	117,800	115,060	112,330	109,600	106,860	104,130	101,400	98,660	95,930	93,200	90,460	87,730
486,001~488,000	118,600	115,860	113,130	110,400	107,660	104,930	102,200	99,460	96,730	94,000	91,260	88,530
488,001~490,000	119,400	116,660	113,930	111,200	108,460	105,730	103,000	100,260	97,530	94,800	92,060	89,330
490,001~492,000	120,200	117,460	114,730	112,000	109,260	106,530	103,800	101,060	98,330	95,600	92,860	90,130
492,001~494,000	121,000	118,260	115,530	112,800	110,060	107,330	104,600	101,860	99,130	96,400	93,660	90,930
494,001~496,000	121,800	119,060	116,330	113,600	110,860	108,130	105,400	102,660	99,930	97,200	94,460	91,730
496,001~498,000	122,600	119,860	117,130	114,400	111,660	108,930	106,200	103,460	100,730	98,000	95,260	92,530
498,001~500,000	123,400	120,660	117,930	115,200	112,460	109,730	107,000	104,260	101,530	98,800	96,060	93,330