

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〕

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
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
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

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 (有配偶者及無配偶者均適用)

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
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
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

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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
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
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

