

111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1 頁  
單位：新臺幣元

[illegible]

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
97,001 ~ 97,500		2,900	2,180	0	0	0	0	0	0	0	0	0	0
97,501 ~ 98,000		2,960	2,210	0	0	0	0	0	0	0	0	0	0
98,001 ~ 98,500		3,020	2,230	0	0	0	0	0	0	0	0	0	0
98,501 ~ 99,000		3,080	2,260	0	0	0	0	0	0	0	0	0	0
99,001 ~ 99,500		3,140	2,280	0	0	0	0	0	0	0	0	0	0
99,501 ~ 100,000		3,200	2,310	0	0	0	0	0	0	0	0	0	0
100,001 ~ 100,500		3,260	2,340	0	0	0	0	0	0	0	0	0	0
100,501 ~ 101,000		3,320	2,400	0	0	0	0	0	0	0	0	0	0
101,001 ~ 101,500		3,380	2,460	0	0	0	0	0	0	0	0	0	0
101,501 ~ 102,000		3,440	2,520	2,020	0	0	0	0	0	0	0	0	0
102,001 ~ 102,500		3,500	2,580	2,050	0	0	0	0	0	0	0	0	0
102,501 ~ 103,000		3,560	2,640	2,070	0	0	0	0	0	0	0	0	0
103,001 ~ 103,500		3,620	2,700	2,100	0	0	0	0	0	0	0	0	0
103,501 ~ 104,000		3,680	2,760	2,120	0	0	0	0	0	0	0	0	0
104,001 ~ 104,500		3,740	2,820	2,150	0	0	0	0	0	0	0	0	0
104,501 ~ 105,000		3,800	2,880	2,170	0	0	0	0	0	0	0	0	0
105,001 ~ 105,500		3,860	2,940	2,200	0	0	0	0	0	0	0	0	0
105,501 ~ 106,000		3,920	3,000	2,220	0	0	0	0	0	0	0	0	0
106,001 ~ 106,500		3,980	3,060	2,250	0	0	0	0	0	0	0	0	0
106,501 ~ 107,000		4,040	3,120	2,270	0	0	0	0	0	0	0	0	0
107,001 ~ 107,500		4,100	3,180	2,300	0	0	0	0	0	0	0	0	0
107,501 ~ 108,000		4,160	3,240	2,320	0	0	0	0	0	0	0	0	0
108,001 ~ 108,500		4,220	3,300	2,380	0	0	0	0	0	0	0	0	0
108,501 ~ 109,000		4,280	3,360	2,440	0	0	0	0	0	0	0	0	0
109,001 ~ 109,500		4,340	3,420	2,500	2,020	0	0	0	0	0	0	0	0
109,501 ~ 110,000		4,400	3,480	2,560	2,040	0	0	0	0	0	0	0	0
110,001 ~ 110,500		4,460	3,540	2,620	2,070	0	0	0	0	0	0	0	0
110,501 ~ 111,000		4,520	3,600	2,680	2,090	0	0	0	0	0	0	0	0
111,001 ~ 111,500		4,580	3,660	2,740	2,120	0	0	0	0	0	0	0	0
111,501 ~ 112,000		4,640	3,720	2,800	2,140	0	0	0	0	0	0	0	0
112,001 ~ 112,500		4,700	3,780	2,860	2,170	0	0	0	0	0	0	0	0
112,501 ~ 113,000		4,760	3,840	2,920	2,190	0	0	0	0	0	0	0	0
113,001 ~ 113,500		4,820	3,900	2,980	2,220	0	0	0	0	0	0	0	0
113,501 ~ 114,000		4,880	3,960	3,040	2,240	0	0	0	0	0	0	0	0

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
114,001 ~ 114,500		4,940	4,020	3,100	2,270	0	0	0	0	0	0	0	0
114,501 ~ 115,000		5,000	4,080	3,160	2,290	0	0	0	0	0	0	0	0
115,001 ~ 115,500		5,060	4,140	3,220	2,320	0	0	0	0	0	0	0	0
115,501 ~ 116,000		5,120	4,200	3,280	2,360	0	0	0	0	0	0	0	0
116,001 ~ 116,500		5,180	4,260	3,340	2,420	0	0	0	0	0	0	0	0
116,501 ~ 117,000		5,240	4,320	3,400	2,480	2,010	0	0	0	0	0	0	0
117,001 ~ 117,500		5,300	4,380	3,460	2,540	2,030	0	0	0	0	0	0	0
117,501 ~ 118,000		5,360	4,440	3,520	2,600	2,060	0	0	0	0	0	0	0
118,001 ~ 118,500		5,420	4,500	3,580	2,660	2,080	0	0	0	0	0	0	0
118,501 ~ 119,000		5,480	4,560	3,640	2,720	2,110	0	0	0	0	0	0	0
119,001 ~ 119,500		5,540	4,620	3,700	2,780	2,130	0	0	0	0	0	0	0
119,501 ~ 120,000		5,600	4,680	3,760	2,840	2,160	0	0	0	0	0	0	0
120,001 ~ 120,500		5,660	4,740	3,820	2,900	2,180	0	0	0	0	0	0	0
120,501 ~ 121,000		5,720	4,800	3,880	2,960	2,210	0	0	0	0	0	0	0
121,001 ~ 121,500		5,780	4,860	3,940	3,020	2,230	0	0	0	0	0	0	0
121,501 ~ 122,000		5,840	4,920	4,000	3,080	2,260	0	0	0	0	0	0	0
122,001 ~ 122,500		5,900	4,980	4,060	3,140	2,280	0	0	0	0	0	0	0
122,501 ~ 123,000		5,960	5,040	4,120	3,200	2,310	0	0	0	0	0	0	0
123,001 ~ 123,500		6,020	5,100	4,180	3,260	2,340	0	0	0	0	0	0	0
123,501 ~ 124,000		6,080	5,160	4,240	3,320	2,400	0	0	0	0	0	0	0
124,001 ~ 124,500		6,140	5,220	4,300	3,380	2,460	0	0	0	0	0	0	0
124,501 ~ 125,000		6,200	5,280	4,360	3,440	2,520	2,020	0	0	0	0	0	0
125,001 ~ 125,500		6,260	5,340	4,420	3,500	2,580	2,050	0	0	0	0	0	0
125,501 ~ 126,000		6,320	5,400	4,480	3,560	2,640	2,070	0	0	0	0	0	0
126,001 ~ 126,500		6,380	5,460	4,540	3,620	2,700	2,100	0	0	0	0	0	0
126,501 ~ 127,000		6,440	5,520	4,600	3,680	2,760	2,120	0	0	0	0	0	0
127,001 ~ 127,500		6,500	5,580	4,660	3,740	2,820	2,150	0	0	0	0	0	0
127,501 ~ 128,000		6,560	5,640	4,720	3,800	2,880	2,170	0	0	0	0	0	0
128,001 ~ 128,500		6,620	5,700	4,780	3,860	2,940	2,200	0	0	0	0	0	0
128,501 ~ 129,000		6,680	5,760	4,840	3,920	3,000	2,220	0	0	0	0	0	0
129,001 ~ 129,500		6,740	5,820	4,900	3,980	3,060	2,250	0	0	0	0	0	0
129,501 ~ 130,000		6,800	5,880	4,960	4,040	3,120	2,270	0	0	0	0	0	0
130,001 ~ 130,500		6,860	5,940	5,020	4,100	3,180	2,300	0	0	0	0	0	0
130,501 ~ 131,000		6,920	6,000	5,080	4,160	3,240	2,320	0	0	0	0	0	0

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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〕

頁數： 第4 頁  
單位：新臺幣元

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
131,001 ~ 131,500		6,980	6,060	5,140	4,220	3,300	2,380	0	0	0	0	0	0
131,501 ~ 132,000		7,040	6,120	5,200	4,280	3,360	2,440	0	0	0	0	0	0
132,001 ~ 132,500		7,100	6,180	5,260	4,340	3,420	2,500	2,020	0	0	0	0	0
132,501 ~ 133,000		7,160	6,240	5,320	4,400	3,480	2,560	2,040	0	0	0	0	0
133,001 ~ 133,500		7,220	6,300	5,380	4,460	3,540	2,620	2,070	0	0	0	0	0
133,501 ~ 134,000		7,280	6,360	5,440	4,520	3,600	2,680	2,090	0	0	0	0	0
134,001 ~ 134,500		7,340	6,420	5,500	4,580	3,660	2,740	2,120	0	0	0	0	0
134,501 ~ 135,000		7,400	6,480	5,560	4,640	3,720	2,800	2,140	0	0	0	0	0
135,001 ~ 135,500		7,460	6,540	5,620	4,700	3,780	2,860	2,170	0	0	0	0	0
135,501 ~ 136,000		7,520	6,600	5,680	4,760	3,840	2,920	2,190	0	0	0	0	0
136,001 ~ 136,500		7,580	6,660	5,740	4,820	3,900	2,980	2,220	0	0	0	0	0
136,501 ~ 137,000		7,640	6,720	5,800	4,880	3,960	3,040	2,240	0	0	0	0	0
137,001 ~ 137,500		7,700	6,780	5,860	4,940	4,020	3,100	2,270	0	0	0	0	0
137,501 ~ 138,000		7,760	6,840	5,920	5,000	4,080	3,160	2,290	0	0	0	0	0
138,001 ~ 138,500		7,820	6,900	5,980	5,060	4,140	3,220	2,320	0	0	0	0	0
138,501 ~ 139,000		7,880	6,960	6,040	5,120	4,200	3,280	2,360	0	0	0	0	0
139,001 ~ 139,500		7,940	7,020	6,100	5,180	4,260	3,340	2,420	0	0	0	0	0
139,501 ~ 140,000		8,000	7,080	6,160	5,240	4,320	3,400	2,480	2,010	0	0	0	0
140,001 ~ 140,500		8,060	7,140	6,220	5,300	4,380	3,460	2,540	2,030	0	0	0	0
140,501 ~ 141,000		8,120	7,200	6,280	5,360	4,440	3,520	2,600	2,060	0	0	0	0
141,001 ~ 141,500		8,180	7,260	6,340	5,420	4,500	3,580	2,660	2,080	0	0	0	0
141,501 ~ 142,000		8,240	7,320	6,400	5,480	4,560	3,640	2,720	2,110	0	0	0	0
142,001 ~ 142,500		8,300	7,380	6,460	5,540	4,620	3,700	2,780	2,130	0	0	0	0
142,501 ~ 143,000		8,360	7,440	6,520	5,600	4,680	3,760	2,840	2,160	0	0	0	0
143,001 ~ 143,500		8,420	7,500	6,580	5,660	4,740	3,820	2,900	2,180	0	0	0	0
143,501 ~ 144,000		8,480	7,560	6,640	5,720	4,800	3,880	2,960	2,210	0	0	0	0
144,001 ~ 144,500		8,540	7,620	6,700	5,780	4,860	3,940	3,020	2,230	0	0	0	0
144,501 ~ 145,000		8,600	7,680	6,760	5,840	4,920	4,000	3,080	2,260	0	0	0	0
145,001 ~ 145,500		8,660	7,740	6,820	5,900	4,980	4,060	3,140	2,280	0	0	0	0
145,501 ~ 146,000		8,720	7,800	6,880	5,960	5,040	4,120	3,200	2,310	0	0	0	0
146,001 ~ 146,500		8,780	7,860	6,940	6,020	5,100	4,180	3,260	2,340	0	0	0	0
146,501 ~ 147,000		8,840	7,920	7,000	6,080	5,160	4,240	3,320	2,400	0	0	0	0
147,001 ~ 147,500		8,900	7,980	7,060	6,140	5,220	4,300	3,380	2,460	0	0	0	0
147,501 ~ 148,000		8,960	8,040	7,120	6,200	5,280	4,360	3,440	2,520	2,020	0	0	0

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〔有配偶者及無配偶者均適用〕

頁數： 第5 頁  
單位：新臺幣元

每月薪資所得 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
148,001 ~ 148,500	9,020	8,100	7,180	6,260	5,340	4,420	3,500	2,580	2,050	0	0	0
148,501 ~ 149,000	9,080	8,160	7,240	6,320	5,400	4,480	3,560	2,640	2,070	0	0	0
149,001 ~ 149,500	9,140	8,220	7,300	6,380	5,460	4,540	3,620	2,700	2,100	0	0	0
149,501 ~ 150,000	9,200	8,280	7,360	6,440	5,520	4,600	3,680	2,760	2,120	0	0	0
150,001 ~ 150,500	9,260	8,340	7,420	6,500	5,580	4,660	3,740	2,820	2,150	0	0	0
150,501 ~ 151,000	9,320	8,400	7,480	6,560	5,640	4,720	3,800	2,880	2,170	0	0	0
151,001 ~ 151,500	9,410	8,460	7,540	6,620	5,700	4,780	3,860	2,940	2,200	0	0	0
151,501 ~ 152,000	9,510	8,520	7,600	6,680	5,760	4,840	3,920	3,000	2,220	0	0	0
152,001 ~ 152,500	9,610	8,580	7,660	6,740	5,820	4,900	3,980	3,060	2,250	0	0	0
152,501 ~ 153,000	9,710	8,640	7,720	6,800	5,880	4,960	4,040	3,120	2,270	0	0	0
153,001 ~ 153,500	9,810	8,700	7,780	6,860	5,940	5,020	4,100	3,180	2,300	0	0	0
153,501 ~ 154,000	9,910	8,760	7,840	6,920	6,000	5,080	4,160	3,240	2,320	0	0	0
154,001 ~ 154,500	10,010	8,820	7,900	6,980	6,060	5,140	4,220	3,300	2,380	0	0	0
154,501 ~ 155,000	10,110	8,880	7,960	7,040	6,120	5,200	4,280	3,360	2,440	0	0	0
155,001 ~ 155,500	10,210	8,940	8,020	7,100	6,180	5,260	4,340	3,420	2,500	2,020	0	0
155,501 ~ 156,000	10,310	9,000	8,080	7,160	6,240	5,320	4,400	3,480	2,560	2,040	0	0
156,001 ~ 156,500	10,410	9,060	8,140	7,220	6,300	5,380	4,460	3,540	2,620	2,070	0	0
156,501 ~ 157,000	10,510	9,120	8,200	7,280	6,360	5,440	4,520	3,600	2,680	2,090	0	0
157,001 ~ 157,500	10,610	9,180	8,260	7,340	6,420	5,500	4,580	3,660	2,740	2,120	0	0
157,501 ~ 158,000	10,710	9,240	8,320	7,400	6,480	5,560	4,640	3,720	2,800	2,140	0	0
158,001 ~ 158,500	10,810	9,300	8,380	7,460	6,540	5,620	4,700	3,780	2,860	2,170	0	0
158,501 ~ 159,000	10,910	9,380	8,440	7,520	6,600	5,680	4,760	3,840	2,920	2,190	0	0
159,001 ~ 159,500	11,010	9,480	8,500	7,580	6,660	5,740	4,820	3,900	2,980	2,220	0	0
159,501 ~ 160,000	11,110	9,580	8,560	7,640	6,720	5,800	4,880	3,960	3,040	2,240	0	0
160,001 ~ 160,500	11,210	9,680	8,620	7,700	6,780	5,860	4,940	4,020	3,100	2,270	0	0
160,501 ~ 161,000	11,310	9,780	8,680	7,760	6,840	5,920	5,000	4,080	3,160	2,290	0	0
161,001 ~ 161,500	11,410	9,880	8,740	7,820	6,900	5,980	5,060	4,140	3,220	2,320	0	0
161,501 ~ 162,000	11,510	9,980	8,800	7,880	6,960	6,040	5,120	4,200	3,280	2,360	0	0
162,001 ~ 162,500	11,610	10,080	8,860	7,940	7,020	6,100	5,180	4,260	3,340	2,420	0	0
162,501 ~ 163,000	11,710	10,180	8,920	8,000	7,080	6,160	5,240	4,320	3,400	2,480	2,010	0
163,001 ~ 163,500	11,810	10,280	8,980	8,060	7,140	6,220	5,300	4,380	3,460	2,540	2,030	0
163,501 ~ 164,000	11,910	10,380	9,040	8,120	7,200	6,280	5,360	4,440	3,520	2,600	2,060	0
164,001 ~ 164,500	12,010	10,480	9,100	8,180	7,260	6,340	5,420	4,500	3,580	2,660	2,080	0
164,501 ~ 165,000	12,110	10,580	9,160	8,240	7,320	6,400	5,480	4,560	3,640	2,720	2,110	0

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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〕

頁數： 第6 頁  
單位：新臺幣元

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
165,001 ~ 165,500		12,210	10,680	9,220	8,300	7,380	6,460	5,540	4,620	3,700	2,780	2,130	0
165,501 ~ 166,000		12,310	10,780	9,280	8,360	7,440	6,520	5,600	4,680	3,760	2,840	2,160	0
166,001 ~ 166,500		12,410	10,880	9,350	8,420	7,500	6,580	5,660	4,740	3,820	2,900	2,180	0
166,501 ~ 167,000		12,510	10,980	9,450	8,480	7,560	6,640	5,720	4,800	3,880	2,960	2,210	0
167,001 ~ 167,500		12,610	11,080	9,550	8,540	7,620	6,700	5,780	4,860	3,940	3,020	2,230	0
167,501 ~ 168,000		12,710	11,180	9,650	8,600	7,680	6,760	5,840	4,920	4,000	3,080	2,260	0
168,001 ~ 168,500		12,810	11,280	9,750	8,660	7,740	6,820	5,900	4,980	4,060	3,140	2,280	0
168,501 ~ 169,000		12,910	11,380	9,850	8,720	7,800	6,880	5,960	5,040	4,120	3,200	2,310	0
169,001 ~ 169,500		13,010	11,480	9,950	8,780	7,860	6,940	6,020	5,100	4,180	3,260	2,340	0
169,501 ~ 170,000		13,110	11,580	10,050	8,840	7,920	7,000	6,080	5,160	4,240	3,320	2,400	0
170,001 ~ 170,500		13,210	11,680	10,150	8,900	7,980	7,060	6,140	5,220	4,300	3,380	2,460	0
170,501 ~ 171,000		13,310	11,780	10,250	8,960	8,040	7,120	6,200	5,280	4,360	3,440	2,520	2,020
171,001 ~ 171,500		13,410	11,880	10,350	9,020	8,100	7,180	6,260	5,340	4,420	3,500	2,580	2,050
171,501 ~ 172,000		13,510	11,980	10,450	9,080	8,160	7,240	6,320	5,400	4,480	3,560	2,640	2,070
172,001 ~ 172,500		13,610	12,080	10,550	9,140	8,220	7,300	6,380	5,460	4,540	3,620	2,700	2,100
172,501 ~ 173,000		13,710	12,180	10,650	9,200	8,280	7,360	6,440	5,520	4,600	3,680	2,760	2,120
173,001 ~ 173,500		13,810	12,280	10,750	9,260	8,340	7,420	6,500	5,580	4,660	3,740	2,820	2,150
173,501 ~ 174,000		13,910	12,380	10,850	9,320	8,400	7,480	6,560	5,640	4,720	3,800	2,880	2,170
174,001 ~ 174,500		14,010	12,480	10,950	9,410	8,460	7,540	6,620	5,700	4,780	3,860	2,940	2,200
174,501 ~ 175,000		14,110	12,580	11,050	9,510	8,520	7,600	6,680	5,760	4,840	3,920	3,000	2,220
175,001 ~ 175,500		14,210	12,680	11,150	9,610	8,580	7,660	6,740	5,820	4,900	3,980	3,060	2,250
175,501 ~ 176,000		14,310	12,780	11,250	9,710	8,640	7,720	6,800	5,880	4,960	4,040	3,120	2,270
176,001 ~ 176,500		14,410	12,880	11,350	9,810	8,700	7,780	6,860	5,940	5,020	4,100	3,180	2,300
176,501 ~ 177,000		14,510	12,980	11,450	9,910	8,760	7,840	6,920	6,000	5,080	4,160	3,240	2,320
177,001 ~ 177,500		14,610	13,080	11,550	10,010	8,820	7,900	6,980	6,060	5,140	4,220	3,300	2,380
177,501 ~ 178,000		14,710	13,180	11,650	10,110	8,880	7,960	7,040	6,120	5,200	4,280	3,360	2,440
178,001 ~ 178,500		14,810	13,280	11,750	10,210	8,940	8,020	7,100	6,180	5,260	4,340	3,420	2,500
178,501 ~ 179,000		14,910	13,380	11,850	10,310	9,000	8,080	7,160	6,240	5,320	4,400	3,480	2,560
179,001 ~ 179,500		15,010	13,480	11,950	10,410	9,060	8,140	7,220	6,300	5,380	4,460	3,540	2,620
179,501 ~ 180,000		15,110	13,580	12,050	10,510	9,120	8,200	7,280	6,360	5,440	4,520	3,600	2,680
180,001 ~ 180,500		15,210	13,680	12,150	10,610	9,180	8,260	7,340	6,420	5,500	4,580	3,660	2,740
180,501 ~ 181,000		15,310	13,780	12,250	10,710	9,240	8,320	7,400	6,480	5,560	4,640	3,720	2,800
181,001 ~ 181,500		15,410	13,880	12,350	10,810	9,300	8,380	7,460	6,540	5,620	4,700	3,780	2,860
181,501 ~ 182,000		15,510	13,980	12,450	10,910	9,380	8,440	7,520	6,600	5,680	4,760	3,840	2,920

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
182,001 ~ 182,500		15,610	14,080	12,550	11,010	9,480	8,500	7,580	6,660	5,740	4,820	3,900	2,980
182,501 ~ 183,000		15,710	14,180	12,650	11,110	9,580	8,560	7,640	6,720	5,800	4,880	3,960	3,040
183,001 ~ 183,500		15,810	14,280	12,750	11,210	9,680	8,620	7,700	6,780	5,860	4,940	4,020	3,100
183,501 ~ 184,000		15,910	14,380	12,850	11,310	9,780	8,680	7,760	6,840	5,920	5,000	4,080	3,160
184,001 ~ 184,500		16,010	14,480	12,950	11,410	9,880	8,740	7,820	6,900	5,980	5,060	4,140	3,220
184,501 ~ 185,000		16,110	14,580	13,050	11,510	9,980	8,800	7,880	6,960	6,040	5,120	4,200	3,280
185,001 ~ 185,500		16,210	14,680	13,150	11,610	10,080	8,860	7,940	7,020	6,100	5,180	4,260	3,340
185,501 ~ 186,000		16,310	14,780	13,250	11,710	10,180	8,920	8,000	7,080	6,160	5,240	4,320	3,400
186,001 ~ 186,500		16,410	14,880	13,350	11,810	10,280	8,980	8,060	7,140	6,220	5,300	4,380	3,460
186,501 ~ 187,000		16,510	14,980	13,450	11,910	10,380	9,040	8,120	7,200	6,280	5,360	4,440	3,520
187,001 ~ 187,500		16,610	15,080	13,550	12,010	10,480	9,100	8,180	7,260	6,340	5,420	4,500	3,580
187,501 ~ 188,000		16,710	15,180	13,650	12,110	10,580	9,160	8,240	7,320	6,400	5,480	4,560	3,640
188,001 ~ 188,500		16,810	15,280	13,750	12,210	10,680	9,220	8,300	7,380	6,460	5,540	4,620	3,700
188,501 ~ 189,000		16,910	15,380	13,850	12,310	10,780	9,280	8,360	7,440	6,520	5,600	4,680	3,760
189,001 ~ 189,500		17,010	15,480	13,950	12,410	10,880	9,350	8,420	7,500	6,580	5,660	4,740	3,820
189,501 ~ 190,000		17,110	15,580	14,050	12,510	10,980	9,450	8,480	7,560	6,640	5,720	4,800	3,880
190,001 ~ 190,500		17,210	15,680	14,150	12,610	11,080	9,550	8,540	7,620	6,700	5,780	4,860	3,940
190,501 ~ 191,000		17,310	15,780	14,250	12,710	11,180	9,650	8,600	7,680	6,760	5,840	4,920	4,000
191,001 ~ 191,500		17,410	15,880	14,350	12,810	11,280	9,750	8,660	7,740	6,820	5,900	4,980	4,060
191,501 ~ 192,000		17,510	15,980	14,450	12,910	11,380	9,850	8,720	7,800	6,880	5,960	5,040	4,120
192,001 ~ 192,500		17,610	16,080	14,550	13,010	11,480	9,950	8,780	7,860	6,940	6,020	5,100	4,180
192,501 ~ 193,000		17,710	16,180	14,650	13,110	11,580	10,050	8,840	7,920	7,000	6,080	5,160	4,240
193,001 ~ 193,500		17,810	16,280	14,750	13,210	11,680	10,150	8,900	7,980	7,060	6,140	5,220	4,300
193,501 ~ 194,000		17,910	16,380	14,850	13,310	11,780	10,250	8,960	8,040	7,120	6,200	5,280	4,360
194,001 ~ 194,500		18,010	16,480	14,950	13,410	11,880	10,350	9,020	8,100	7,180	6,260	5,340	4,420
194,501 ~ 195,000		18,110	16,580	15,050	13,510	11,980	10,450	9,080	8,160	7,240	6,320	5,400	4,480
195,001 ~ 195,500		18,210	16,680	15,150	13,610	12,080	10,550	9,140	8,220	7,300	6,380	5,460	4,540
195,501 ~ 196,000		18,310	16,780	15,250	13,710	12,180	10,650	9,200	8,280	7,360	6,440	5,520	4,600
196,001 ~ 196,500		18,410	16,880	15,350	13,810	12,280	10,750	9,260	8,340	7,420	6,500	5,580	4,660
196,501 ~ 197,000		18,510	16,980	15,450	13,910	12,380	10,850	9,320	8,400	7,480	6,560	5,640	4,720
197,001 ~ 197,500		18,610	17,080	15,550	14,010	12,480	10,950	9,410	8,460	7,540	6,620	5,700	4,780
197,501 ~ 198,000		18,710	17,180	15,650	14,110	12,580	11,050	9,510	8,520	7,600	6,680	5,760	4,840
198,001 ~ 198,500		18,810	17,280	15,750	14,210	12,680	11,150	9,610	8,580	7,660	6,740	5,820	4,900
198,501 ~ 199,000		18,910	17,380	15,850	14,310	12,780	11,250	9,710	8,640	7,720	6,800	5,880	4,960

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
199,001 ~ 199,500		19,010	17,480	15,950	14,410	12,880	11,350	9,810	8,700	7,780	6,860	5,940	5,020
199,501 ~ 200,000		19,110	17,580	16,050	14,510	12,980	11,450	9,910	8,760	7,840	6,920	6,000	5,080
200,001 ~ 200,500		19,210	17,680	16,150	14,610	13,080	11,550	10,010	8,820	7,900	6,980	6,060	5,140
200,501 ~ 201,000		19,310	17,780	16,250	14,710	13,180	11,650	10,110	8,880	7,960	7,040	6,120	5,200
201,001 ~ 201,500		19,410	17,880	16,350	14,810	13,280	11,750	10,210	8,940	8,020	7,100	6,180	5,260
201,501 ~ 202,000		19,510	17,980	16,450	14,910	13,380	11,850	10,310	9,000	8,080	7,160	6,240	5,320
202,001 ~ 202,500		19,610	18,080	16,550	15,010	13,480	11,950	10,410	9,060	8,140	7,220	6,300	5,380
202,501 ~ 203,000		19,710	18,180	16,650	15,110	13,580	12,050	10,510	9,120	8,200	7,280	6,360	5,440
203,001 ~ 203,500		19,810	18,280	16,750	15,210	13,680	12,150	10,610	9,180	8,260	7,340	6,420	5,500
203,501 ~ 204,000		19,910	18,380	16,850	15,310	13,780	12,250	10,710	9,240	8,320	7,400	6,480	5,560
204,001 ~ 204,500		20,010	18,480	16,950	15,410	13,880	12,350	10,810	9,300	8,380	7,460	6,540	5,620
204,501 ~ 205,000		20,110	18,580	17,050	15,510	13,980	12,450	10,910	9,380	8,440	7,520	6,600	5,680
205,001 ~ 205,500		20,210	18,680	17,150	15,610	14,080	12,550	11,010	9,480	8,500	7,580	6,660	5,740
205,501 ~ 206,000		20,310	18,780	17,250	15,710	14,180	12,650	11,110	9,580	8,560	7,640	6,720	5,800
206,001 ~ 206,500		20,410	18,880	17,350	15,810	14,280	12,750	11,210	9,680	8,620	7,700	6,780	5,860
206,501 ~ 207,000		20,510	18,980	17,450	15,910	14,380	12,850	11,310	9,780	8,680	7,760	6,840	5,920
207,001 ~ 207,500		20,610	19,080	17,550	16,010	14,480	12,950	11,410	9,880	8,740	7,820	6,900	5,980
207,501 ~ 208,000		20,710	19,180	17,650	16,110	14,580	13,050	11,510	9,980	8,800	7,880	6,960	6,040
208,001 ~ 208,500		20,810	19,280	17,750	16,210	14,680	13,150	11,610	10,080	8,860	7,940	7,020	6,100
208,501 ~ 209,000		20,910	19,380	17,850	16,310	14,780	13,250	11,710	10,180	8,920	8,000	7,080	6,160
209,001 ~ 209,500		21,010	19,480	17,950	16,410	14,880	13,350	11,810	10,280	8,980	8,060	7,140	6,220
209,501 ~ 210,000		21,110	19,580	18,050	16,510	14,980	13,450	11,910	10,380	9,040	8,120	7,200	6,280
210,001 ~ 210,500		21,210	19,680	18,150	16,610	15,080	13,550	12,010	10,480	9,100	8,180	7,260	6,340
210,501 ~ 211,000		21,310	19,780	18,250	16,710	15,180	13,650	12,110	10,580	9,160	8,240	7,320	6,400
211,001 ~ 211,500		21,410	19,880	18,350	16,810	15,280	13,750	12,210	10,680	9,220	8,300	7,380	6,460
211,501 ~ 212,000		21,510	19,980	18,450	16,910	15,380	13,850	12,310	10,780	9,280	8,360	7,440	6,520
212,001 ~ 212,500		21,610	20,080	18,550	17,010	15,480	13,950	12,410	10,880	9,350	8,420	7,500	6,580
212,501 ~ 213,000		21,710	20,180	18,650	17,110	15,580	14,050	12,510	10,980	9,450	8,480	7,560	6,640
213,001 ~ 213,500		21,810	20,280	18,750	17,210	15,680	14,150	12,610	11,080	9,550	8,540	7,620	6,700
213,501 ~ 214,000		21,910	20,380	18,850	17,310	15,780	14,250	12,710	11,180	9,650	8,600	7,680	6,760
214,001 ~ 214,500		22,010	20,480	18,950	17,410	15,880	14,350	12,810	11,280	9,750	8,660	7,740	6,820
214,501 ~ 215,000		22,110	20,580	19,050	17,510	15,980	14,450	12,910	11,380	9,850	8,720	7,800	6,880
215,001 ~ 215,500		22,210	20,680	19,150	17,610	16,080	14,550	13,010	11,480	9,950	8,780	7,860	6,940
215,501 ~ 216,000		22,310	20,780	19,250	17,710	16,180	14,650	13,110	11,580	10,050	8,840	7,920	7,000



111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
216,001 ~ 216,500		22,410	20,880	19,350	17,810	16,280	14,750	13,210	11,680	10,150	8,900	7,980	7,060
216,501 ~ 217,000		22,510	20,980	19,450	17,910	16,380	14,850	13,310	11,780	10,250	8,960	8,040	7,120
217,001 ~ 217,500		22,610	21,080	19,550	18,010	16,480	14,950	13,410	11,880	10,350	9,020	8,100	7,180
217,501 ~ 218,000		22,710	21,180	19,650	18,110	16,580	15,050	13,510	11,980	10,450	9,080	8,160	7,240
218,001 ~ 218,500		22,810	21,280	19,750	18,210	16,680	15,150	13,610	12,080	10,550	9,140	8,220	7,300
218,501 ~ 219,000		22,910	21,380	19,850	18,310	16,780	15,250	13,710	12,180	10,650	9,200	8,280	7,360
219,001 ~ 219,500		23,010	21,480	19,950	18,410	16,880	15,350	13,810	12,280	10,750	9,260	8,340	7,420
219,501 ~ 220,000		23,110	21,580	20,050	18,510	16,980	15,450	13,910	12,380	10,850	9,320	8,400	7,480
220,001 ~ 220,500		23,210	21,680	20,150	18,610	17,080	15,550	14,010	12,480	10,950	9,410	8,460	7,540
220,501 ~ 221,000		23,310	21,780	20,250	18,710	17,180	15,650	14,110	12,580	11,050	9,510	8,520	7,600
221,001 ~ 221,500		23,410	21,880	20,350	18,810	17,280	15,750	14,210	12,680	11,150	9,610	8,580	7,660
221,501 ~ 222,000		23,510	21,980	20,450	18,910	17,380	15,850	14,310	12,780	11,250	9,710	8,640	7,720
222,001 ~ 222,500		23,610	22,080	20,550	19,010	17,480	15,950	14,410	12,880	11,350	9,810	8,700	7,780
222,501 ~ 223,000		23,710	22,180	20,650	19,110	17,580	16,050	14,510	12,980	11,450	9,910	8,760	7,840
223,001 ~ 223,500		23,810	22,280	20,750	19,210	17,680	16,150	14,610	13,080	11,550	10,010	8,820	7,900
223,501 ~ 224,000		23,910	22,380	20,850	19,310	17,780	16,250	14,710	13,180	11,650	10,110	8,880	7,960
224,001 ~ 224,500		24,010	22,480	20,950	19,410	17,880	16,350	14,810	13,280	11,750	10,210	8,940	8,020
224,501 ~ 225,000		24,110	22,580	21,050	19,510	17,980	16,450	14,910	13,380	11,850	10,310	9,000	8,080
225,001 ~ 225,500		24,210	22,680	21,150	19,610	18,080	16,550	15,010	13,480	11,950	10,410	9,060	8,140
225,501 ~ 226,000		24,310	22,780	21,250	19,710	18,180	16,650	15,110	13,580	12,050	10,510	9,120	8,200
226,001 ~ 226,500		24,410	22,880	21,350	19,810	18,280	16,750	15,210	13,680	12,150	10,610	9,180	8,260
226,501 ~ 227,000		24,510	22,980	21,450	19,910	18,380	16,850	15,310	13,780	12,250	10,710	9,240	8,320
227,001 ~ 227,500		24,610	23,080	21,550	20,010	18,480	16,950	15,410	13,880	12,350	10,810	9,300	8,380
227,501 ~ 228,000		24,710	23,180	21,650	20,110	18,580	17,050	15,510	13,980	12,450	10,910	9,380	8,440
228,001 ~ 228,500		24,810	23,280	21,750	20,210	18,680	17,150	15,610	14,080	12,550	11,010	9,480	8,500
228,501 ~ 229,000		24,910	23,380	21,850	20,310	18,780	17,250	15,710	14,180	12,650	11,110	9,580	8,560
229,001 ~ 229,500		25,010	23,480	21,950	20,410	18,880	17,350	15,810	14,280	12,750	11,210	9,680	8,620
229,501 ~ 230,000		25,110	23,580	22,050	20,510	18,980	17,450	15,910	14,380	12,850	11,310	9,780	8,680
230,001 ~ 230,500		25,210	23,680	22,150	20,610	19,080	17,550	16,010	14,480	12,950	11,410	9,880	8,740
230,501 ~ 231,000		25,310	23,780	22,250	20,710	19,180	17,650	16,110	14,580	13,050	11,510	9,980	8,800
231,001 ~ 231,500		25,410	23,880	22,350	20,810	19,280	17,750	16,210	14,680	13,150	11,610	10,080	8,860
231,501 ~ 232,000		25,510	23,980	22,450	20,910	19,380	17,850	16,310	14,780	13,250	11,710	10,180	8,920
232,001 ~ 232,500		25,610	24,080	22,550	21,010	19,480	17,950	16,410	14,880	13,350	11,810	10,280	8,980
232,501 ~ 233,000		25,710	24,180	22,650	21,110	19,580	18,050	16,510	14,980	13,450	11,910	10,380	9,040

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
233,001 ~ 233,500		25,810	24,280	22,750	21,210	19,680	18,150	16,610	15,080	13,550	12,010	10,480	9,100
233,501 ~ 234,000		25,910	24,380	22,850	21,310	19,780	18,250	16,710	15,180	13,650	12,110	10,580	9,160
234,001 ~ 234,500		26,010	24,480	22,950	21,410	19,880	18,350	16,810	15,280	13,750	12,210	10,680	9,220
234,501 ~ 235,000		26,110	24,580	23,050	21,510	19,980	18,450	16,910	15,380	13,850	12,310	10,780	9,280
235,001 ~ 235,500		26,210	24,680	23,150	21,610	20,080	18,550	17,010	15,480	13,950	12,410	10,880	9,350
235,501 ~ 236,000		26,310	24,780	23,250	21,710	20,180	18,650	17,110	15,580	14,050	12,510	10,980	9,450
236,001 ~ 236,500		26,410	24,880	23,350	21,810	20,280	18,750	17,210	15,680	14,150	12,610	11,080	9,550
236,501 ~ 237,000		26,510	24,980	23,450	21,910	20,380	18,850	17,310	15,780	14,250	12,710	11,180	9,650
237,001 ~ 237,500		26,610	25,080	23,550	22,010	20,480	18,950	17,410	15,880	14,350	12,810	11,280	9,750
237,501 ~ 238,000		26,710	25,180	23,650	22,110	20,580	19,050	17,510	15,980	14,450	12,910	11,380	9,850
238,001 ~ 238,500		26,810	25,280	23,750	22,210	20,680	19,150	17,610	16,080	14,550	13,010	11,480	9,950
238,501 ~ 239,000		26,910	25,380	23,850	22,310	20,780	19,250	17,710	16,180	14,650	13,110	11,580	10,050
239,001 ~ 239,500		27,010	25,480	23,950	22,410	20,880	19,350	17,810	16,280	14,750	13,210	11,680	10,150
239,501 ~ 240,000		27,110	25,580	24,050	22,510	20,980	19,450	17,910	16,380	14,850	13,310	11,780	10,250
240,001 ~ 240,500		27,210	25,680	24,150	22,610	21,080	19,550	18,010	16,480	14,950	13,410	11,880	10,350
240,501 ~ 241,000		27,310	25,780	24,250	22,710	21,180	19,650	18,110	16,580	15,050	13,510	11,980	10,450
241,001 ~ 241,500		27,410	25,880	24,350	22,810	21,280	19,750	18,210	16,680	15,150	13,610	12,080	10,550
241,501 ~ 242,000		27,510	25,980	24,450	22,910	21,380	19,850	18,310	16,780	15,250	13,710	12,180	10,650
242,001 ~ 242,500		27,610	26,080	24,550	23,010	21,480	19,950	18,410	16,880	15,350	13,810	12,280	10,750
242,501 ~ 243,000		27,710	26,180	24,650	23,110	21,580	20,050	18,510	16,980	15,450	13,910	12,380	10,850
243,001 ~ 243,500		27,810	26,280	24,750	23,210	21,680	20,150	18,610	17,080	15,550	14,010	12,480	10,950
243,501 ~ 244,000		27,910	26,380	24,850	23,310	21,780	20,250	18,710	17,180	15,650	14,110	12,580	11,050
244,001 ~ 244,500		28,010	26,480	24,950	23,410	21,880	20,350	18,810	17,280	15,750	14,210	12,680	11,150
244,501 ~ 245,000		28,110	26,580	25,050	23,510	21,980	20,450	18,910	17,380	15,850	14,310	12,780	11,250
245,001 ~ 245,500		28,210	26,680	25,150	23,610	22,080	20,550	19,010	17,480	15,950	14,410	12,880	11,350
245,501 ~ 246,000		28,310	26,780	25,250	23,710	22,180	20,650	19,110	17,580	16,050	14,510	12,980	11,450
246,001 ~ 246,500		28,410	26,880	25,350	23,810	22,280	20,750	19,210	17,680	16,150	14,610	13,080	11,550
246,501 ~ 247,000		28,510	26,980	25,450	23,910	22,380	20,850	19,310	17,780	16,250	14,710	13,180	11,650
247,001 ~ 247,500		28,610	27,080	25,550	24,010	22,480	20,950	19,410	17,880	16,350	14,810	13,280	11,750
247,501 ~ 248,000		28,710	27,180	25,650	24,110	22,580	21,050	19,510	17,980	16,450	14,910	13,380	11,850
248,001 ~ 248,500		28,810	27,280	25,750	24,210	22,680	21,150	19,610	18,080	16,550	15,010	13,480	11,950
248,501 ~ 249,000		28,910	27,380	25,850	24,310	22,780	21,250	19,710	18,180	16,650	15,110	13,580	12,050
249,001 ~ 249,500		29,010	27,480	25,950	24,410	22,880	21,350	19,810	18,280	16,750	15,210	13,680	12,150
249,501 ~ 250,000		29,110	27,580	26,050	24,510	22,980	21,450	19,910	18,380	16,850	15,310	13,780	12,250

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
250,001 ~ 250,500		29,210	27,680	26,150	24,610	23,080	21,550	20,010	18,480	16,950	15,410	13,880	12,350
250,501 ~ 251,000		29,310	27,780	26,250	24,710	23,180	21,650	20,110	18,580	17,050	15,510	13,980	12,450
251,001 ~ 251,500		29,410	27,880	26,350	24,810	23,280	21,750	20,210	18,680	17,150	15,610	14,080	12,550
251,501 ~ 252,000		29,510	27,980	26,450	24,910	23,380	21,850	20,310	18,780	17,250	15,710	14,180	12,650
252,001 ~ 252,500		29,610	28,080	26,550	25,010	23,480	21,950	20,410	18,880	17,350	15,810	14,280	12,750
252,501 ~ 253,000		29,710	28,180	26,650	25,110	23,580	22,050	20,510	18,980	17,450	15,910	14,380	12,850
253,001 ~ 253,500		29,810	28,280	26,750	25,210	23,680	22,150	20,610	19,080	17,550	16,010	14,480	12,950
253,501 ~ 254,000		29,910	28,380	26,850	25,310	23,780	22,250	20,710	19,180	17,650	16,110	14,580	13,050
254,001 ~ 254,500		30,010	28,480	26,950	25,410	23,880	22,350	20,810	19,280	17,750	16,210	14,680	13,150
254,501 ~ 255,000		30,110	28,580	27,050	25,510	23,980	22,450	20,910	19,380	17,850	16,310	14,780	13,250
255,001 ~ 255,500		30,210	28,680	27,150	25,610	24,080	22,550	21,010	19,480	17,950	16,410	14,880	13,350
255,501 ~ 256,000		30,310	28,780	27,250	25,710	24,180	22,650	21,110	19,580	18,050	16,510	14,980	13,450
256,001 ~ 256,500		30,450	28,880	27,350	25,810	24,280	22,750	21,210	19,680	18,150	16,610	15,080	13,550
256,501 ~ 257,000		30,600	28,980	27,450	25,910	24,380	22,850	21,310	19,780	18,250	16,710	15,180	13,650
257,001 ~ 257,500		30,750	29,080	27,550	26,010	24,480	22,950	21,410	19,880	18,350	16,810	15,280	13,750
257,501 ~ 258,000		30,900	29,180	27,650	26,110	24,580	23,050	21,510	19,980	18,450	16,910	15,380	13,850
258,001 ~ 258,500		31,050	29,280	27,750	26,210	24,680	23,150	21,610	20,080	18,550	17,010	15,480	13,950
258,501 ~ 259,000		31,200	29,380	27,850	26,310	24,780	23,250	21,710	20,180	18,650	17,110	15,580	14,050
259,001 ~ 259,500		31,350	29,480	27,950	26,410	24,880	23,350	21,810	20,280	18,750	17,210	15,680	14,150
259,501 ~ 260,000		31,500	29,580	28,050	26,510	24,980	23,450	21,910	20,380	18,850	17,310	15,780	14,250
260,001 ~ 260,500		31,650	29,680	28,150	26,610	25,080	23,550	22,010	20,480	18,950	17,410	15,880	14,350
260,501 ~ 261,000		31,800	29,780	28,250	26,710	25,180	23,650	22,110	20,580	19,050	17,510	15,980	14,450
261,001 ~ 261,500		31,950	29,880	28,350	26,810	25,280	23,750	22,210	20,680	19,150	17,610	16,080	14,550
261,501 ~ 262,000		32,100	29,980	28,450	26,910	25,380	23,850	22,310	20,780	19,250	17,710	16,180	14,650
262,001 ~ 262,500		32,250	30,080	28,550	27,010	25,480	23,950	22,410	20,880	19,350	17,810	16,280	14,750
262,501 ~ 263,000		32,400	30,180	28,650	27,110	25,580	24,050	22,510	20,980	19,450	17,910	16,380	14,850
263,001 ~ 263,500		32,550	30,280	28,750	27,210	25,680	24,150	22,610	21,080	19,550	18,010	16,480	14,950
263,501 ~ 264,000		32,700	30,400	28,850	27,310	25,780	24,250	22,710	21,180	19,650	18,110	16,580	15,050
264,001 ~ 264,500		32,850	30,550	28,950	27,410	25,880	24,350	22,810	21,280	19,750	18,210	16,680	15,150
264,501 ~ 265,000		33,000	30,700	29,050	27,510	25,980	24,450	22,910	21,380	19,850	18,310	16,780	15,250
265,001 ~ 265,500		33,150	30,850	29,150	27,610	26,080	24,550	23,010	21,480	19,950	18,410	16,880	15,350
265,501 ~ 266,000		33,300	31,000	29,250	27,710	26,180	24,650	23,110	21,580	20,050	18,510	16,980	15,450
266,001 ~ 266,500		33,450	31,150	29,350	27,810	26,280	24,750	23,210	21,680	20,150	18,610	17,080	15,550
266,501 ~ 267,000		33,600	31,300	29,450	27,910	26,380	24,850	23,310	21,780	20,250	18,710	17,180	15,650

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
267,001 ~ 267,500		33,750	31,450	29,550	28,010	26,480	24,950	23,410	21,880	20,350	18,810	17,280	15,750
267,501 ~ 268,000		33,900	31,600	29,650	28,110	26,580	25,050	23,510	21,980	20,450	18,910	17,380	15,850
268,001 ~ 268,500		34,050	31,750	29,750	28,210	26,680	25,150	23,610	22,080	20,550	19,010	17,480	15,950
268,501 ~ 269,000		34,200	31,900	29,850	28,310	26,780	25,250	23,710	22,180	20,650	19,110	17,580	16,050
269,001 ~ 269,500		34,350	32,050	29,950	28,410	26,880	25,350	23,810	22,280	20,750	19,210	17,680	16,150
269,501 ~ 270,000		34,500	32,200	30,050	28,510	26,980	25,450	23,910	22,380	20,850	19,310	17,780	16,250
270,001 ~ 270,500		34,650	32,350	30,150	28,610	27,080	25,550	24,010	22,480	20,950	19,410	17,880	16,350
270,501 ~ 271,000		34,800	32,500	30,250	28,710	27,180	25,650	24,110	22,580	21,050	19,510	17,980	16,450
271,001 ~ 271,500		34,950	32,650	30,350	28,810	27,280	25,750	24,210	22,680	21,150	19,610	18,080	16,550
271,501 ~ 272,000		35,100	32,800	30,500	28,910	27,380	25,850	24,310	22,780	21,250	19,710	18,180	16,650
272,001 ~ 272,500		35,250	32,950	30,650	29,010	27,480	25,950	24,410	22,880	21,350	19,810	18,280	16,750
272,501 ~ 273,000		35,400	33,100	30,800	29,110	27,580	26,050	24,510	22,980	21,450	19,910	18,380	16,850
273,001 ~ 273,500		35,550	33,250	30,950	29,210	27,680	26,150	24,610	23,080	21,550	20,010	18,480	16,950
273,501 ~ 274,000		35,700	33,400	31,100	29,310	27,780	26,250	24,710	23,180	21,650	20,110	18,580	17,050
274,001 ~ 274,500		35,850	33,550	31,250	29,410	27,880	26,350	24,810	23,280	21,750	20,210	18,680	17,150
274,501 ~ 275,000		36,000	33,700	31,400	29,510	27,980	26,450	24,910	23,380	21,850	20,310	18,780	17,250
275,001 ~ 275,500		36,150	33,850	31,550	29,610	28,080	26,550	25,010	23,480	21,950	20,410	18,880	17,350
275,501 ~ 276,000		36,300	34,000	31,700	29,710	28,180	26,650	25,110	23,580	22,050	20,510	18,980	17,450
276,001 ~ 276,500		36,450	34,150	31,850	29,810	28,280	26,750	25,210	23,680	22,150	20,610	19,080	17,550
276,501 ~ 277,000		36,600	34,300	32,000	29,910	28,380	26,850	25,310	23,780	22,250	20,710	19,180	17,650
277,001 ~ 277,500		36,750	34,450	32,150	30,010	28,480	26,950	25,410	23,880	22,350	20,810	19,280	17,750
277,501 ~ 278,000		36,900	34,600	32,300	30,110	28,580	27,050	25,510	23,980	22,450	20,910	19,380	17,850
278,001 ~ 278,500		37,050	34,750	32,450	30,210	28,680	27,150	25,610	24,080	22,550	21,010	19,480	17,950
278,501 ~ 279,000		37,200	34,900	32,600	30,310	28,780	27,250	25,710	24,180	22,650	21,110	19,580	18,050
279,001 ~ 279,500		37,350	35,050	32,750	30,450	28,880	27,350	25,810	24,280	22,750	21,210	19,680	18,150
279,501 ~ 280,000		37,500	35,200	32,900	30,600	28,980	27,450	25,910	24,380	22,850	21,310	19,780	18,250
280,001 ~ 280,500		37,650	35,350	33,050	30,750	29,080	27,550	26,010	24,480	22,950	21,410	19,880	18,350
280,501 ~ 281,000		37,800	35,500	33,200	30,900	29,180	27,650	26,110	24,580	23,050	21,510	19,980	18,450
281,001 ~ 281,500		37,950	35,650	33,350	31,050	29,280	27,750	26,210	24,680	23,150	21,610	20,080	18,550
281,501 ~ 282,000		38,100	35,800	33,500	31,200	29,380	27,850	26,310	24,780	23,250	21,710	20,180	18,650
282,001 ~ 282,500		38,250	35,950	33,650	31,350	29,480	27,950	26,410	24,880	23,350	21,810	20,280	18,750
282,501 ~ 283,000		38,400	36,100	33,800	31,500	29,580	28,050	26,510	24,980	23,450	21,910	20,380	18,850
283,001 ~ 283,500		38,550	36,250	33,950	31,650	29,680	28,150	26,610	25,080	23,550	22,010	20,480	18,950
283,501 ~ 284,000		38,700	36,400	34,100	31,800	29,780	28,250	26,710	25,180	23,650	22,110	20,580	19,050

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
284,001 ~ 284,500		38,850	36,550	34,250	31,950	29,880	28,350	26,810	25,280	23,750	22,210	20,680	19,150
284,501 ~ 285,000		39,000	36,700	34,400	32,100	29,980	28,450	26,910	25,380	23,850	22,310	20,780	19,250
285,001 ~ 285,500		39,150	36,850	34,550	32,250	30,080	28,550	27,010	25,480	23,950	22,410	20,880	19,350
285,501 ~ 286,000		39,300	37,000	34,700	32,400	30,180	28,650	27,110	25,580	24,050	22,510	20,980	19,450
286,001 ~ 286,500		39,450	37,150	34,850	32,550	30,280	28,750	27,210	25,680	24,150	22,610	21,080	19,550
286,501 ~ 287,000		39,600	37,300	35,000	32,700	30,400	28,850	27,310	25,780	24,250	22,710	21,180	19,650
287,001 ~ 287,500		39,750	37,450	35,150	32,850	30,550	28,950	27,410	25,880	24,350	22,810	21,280	19,750
287,501 ~ 288,000		39,900	37,600	35,300	33,000	30,700	29,050	27,510	25,980	24,450	22,910	21,380	19,850
288,001 ~ 288,500		40,050	37,750	35,450	33,150	30,850	29,150	27,610	26,080	24,550	23,010	21,480	19,950
288,501 ~ 289,000		40,200	37,900	35,600	33,300	31,000	29,250	27,710	26,180	24,650	23,110	21,580	20,050
289,001 ~ 289,500		40,350	38,050	35,750	33,450	31,150	29,350	27,810	26,280	24,750	23,210	21,680	20,150
289,501 ~ 290,000		40,500	38,200	35,900	33,600	31,300	29,450	27,910	26,380	24,850	23,310	21,780	20,250
290,001 ~ 290,500		40,650	38,350	36,050	33,750	31,450	29,550	28,010	26,480	24,950	23,410	21,880	20,350
290,501 ~ 291,000		40,800	38,500	36,200	33,900	31,600	29,650	28,110	26,580	25,050	23,510	21,980	20,450
291,001 ~ 291,500		40,950	38,650	36,350	34,050	31,750	29,750	28,210	26,680	25,150	23,610	22,080	20,550
291,501 ~ 292,000		41,100	38,800	36,500	34,200	31,900	29,850	28,310	26,780	25,250	23,710	22,180	20,650
292,001 ~ 292,500		41,250	38,950	36,650	34,350	32,050	29,950	28,410	26,880	25,350	23,810	22,280	20,750
292,501 ~ 293,000		41,400	39,100	36,800	34,500	32,200	30,050	28,510	26,980	25,450	23,910	22,380	20,850
293,001 ~ 293,500		41,550	39,250	36,950	34,650	32,350	30,150	28,610	27,080	25,550	24,010	22,480	20,950
293,501 ~ 294,000		41,700	39,400	37,100	34,800	32,500	30,250	28,710	27,180	25,650	24,110	22,580	21,050
294,001 ~ 294,500		41,850	39,550	37,250	34,950	32,650	30,350	28,810	27,280	25,750	24,210	22,680	21,150
294,501 ~ 295,000		42,000	39,700	37,400	35,100	32,800	30,500	28,910	27,380	25,850	24,310	22,780	21,250
295,001 ~ 295,500		42,150	39,850	37,550	35,250	32,950	30,650	29,010	27,480	25,950	24,410	22,880	21,350
295,501 ~ 296,000		42,300	40,000	37,700	35,400	33,100	30,800	29,110	27,580	26,050	24,510	22,980	21,450
296,001 ~ 296,500		42,450	40,150	37,850	35,550	33,250	30,950	29,210	27,680	26,150	24,610	23,080	21,550
296,501 ~ 297,000		42,600	40,300	38,000	35,700	33,400	31,100	29,310	27,780	26,250	24,710	23,180	21,650
297,001 ~ 297,500		42,750	40,450	38,150	35,850	33,550	31,250	29,410	27,880	26,350	24,810	23,280	21,750
297,501 ~ 298,000		42,900	40,600	38,300	36,000	33,700	31,400	29,510	27,980	26,450	24,910	23,380	21,850
298,001 ~ 298,500		43,050	40,750	38,450	36,150	33,850	31,550	29,610	28,080	26,550	25,010	23,480	21,950
298,501 ~ 299,000		43,200	40,900	38,600	36,300	34,000	31,700	29,710	28,180	26,650	25,110	23,580	22,050
299,001 ~ 299,500		43,350	41,050	38,750	36,450	34,150	31,850	29,810	28,280	26,750	25,210	23,680	22,150
299,501 ~ 300,000		43,500	41,200	38,900	36,600	34,300	32,000	29,910	28,380	26,850	25,310	23,780	22,250
300,001 ~ 300,500		43,650	41,350	39,050	36,750	34,450	32,150	30,010	28,480	26,950	25,410	23,880	22,350
300,501 ~ 301,000		43,800	41,500	39,200	36,900	34,600	32,300	30,110	28,580	27,050	25,510	23,980	22,450

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
301,001 ~ 301,500		43,950	41,650	39,350	37,050	34,750	32,450	30,210	28,680	27,150	25,610	24,080	22,550
301,501 ~ 302,000		44,100	41,800	39,500	37,200	34,900	32,600	30,310	28,780	27,250	25,710	24,180	22,650
302,001 ~ 302,500		44,250	41,950	39,650	37,350	35,050	32,750	30,450	28,880	27,350	25,810	24,280	22,750
302,501 ~ 303,000		44,400	42,100	39,800	37,500	35,200	32,900	30,600	28,980	27,450	25,910	24,380	22,850
303,001 ~ 303,500		44,550	42,250	39,950	37,650	35,350	33,050	30,750	29,080	27,550	26,010	24,480	22,950
303,501 ~ 304,000		44,700	42,400	40,100	37,800	35,500	33,200	30,900	29,180	27,650	26,110	24,580	23,050
304,001 ~ 304,500		44,850	42,550	40,250	37,950	35,650	33,350	31,050	29,280	27,750	26,210	24,680	23,150
304,501 ~ 305,000		45,000	42,700	40,400	38,100	35,800	33,500	31,200	29,380	27,850	26,310	24,780	23,250
305,001 ~ 305,500		45,150	42,850	40,550	38,250	35,950	33,650	31,350	29,480	27,950	26,410	24,880	23,350
305,501 ~ 306,000		45,300	43,000	40,700	38,400	36,100	33,800	31,500	29,580	28,050	26,510	24,980	23,450
306,001 ~ 306,500		45,450	43,150	40,850	38,550	36,250	33,950	31,650	29,680	28,150	26,610	25,080	23,550
306,501 ~ 307,000		45,600	43,300	41,000	38,700	36,400	34,100	31,800	29,780	28,250	26,710	25,180	23,650
307,001 ~ 307,500		45,750	43,450	41,150	38,850	36,550	34,250	31,950	29,880	28,350	26,810	25,280	23,750
307,501 ~ 308,000		45,900	43,600	41,300	39,000	36,700	34,400	32,100	29,980	28,450	26,910	25,380	23,850
308,001 ~ 308,500		46,050	43,750	41,450	39,150	36,850	34,550	32,250	30,080	28,550	27,010	25,480	23,950
308,501 ~ 309,000		46,200	43,900	41,600	39,300	37,000	34,700	32,400	30,180	28,650	27,110	25,580	24,050
309,001 ~ 309,500		46,350	44,050	41,750	39,450	37,150	34,850	32,550	30,280	28,750	27,210	25,680	24,150
309,501 ~ 310,000		46,500	44,200	41,900	39,600	37,300	35,000	32,700	30,400	28,850	27,310	25,780	24,250
310,001 ~ 310,500		46,650	44,350	42,050	39,750	37,450	35,150	32,850	30,550	28,950	27,410	25,880	24,350
310,501 ~ 311,000		46,800	44,500	42,200	39,900	37,600	35,300	33,000	30,700	29,050	27,510	25,980	24,450
311,001 ~ 311,500		46,950	44,650	42,350	40,050	37,750	35,450	33,150	30,850	29,150	27,610	26,080	24,550
311,501 ~ 312,000		47,100	44,800	42,500	40,200	37,900	35,600	33,300	31,000	29,250	27,710	26,180	24,650
312,001 ~ 312,500		47,250	44,950	42,650	40,350	38,050	35,750	33,450	31,150	29,350	27,810	26,280	24,750
312,501 ~ 313,000		47,400	45,100	42,800	40,500	38,200	35,900	33,600	31,300	29,450	27,910	26,380	24,850
313,001 ~ 313,500		47,550	45,250	42,950	40,650	38,350	36,050	33,750	31,450	29,550	28,010	26,480	24,950
313,501 ~ 314,000		47,700	45,400	43,100	40,800	38,500	36,200	33,900	31,600	29,650	28,110	26,580	25,050
314,001 ~ 314,500		47,850	45,550	43,250	40,950	38,650	36,350	34,050	31,750	29,750	28,210	26,680	25,150
314,501 ~ 315,000		48,000	45,700	43,400	41,100	38,800	36,500	34,200	31,900	29,850	28,310	26,780	25,250
315,001 ~ 315,500		48,150	45,850	43,550	41,250	38,950	36,650	34,350	32,050	29,950	28,410	26,880	25,350
315,501 ~ 316,000		48,300	46,000	43,700	41,400	39,100	36,800	34,500	32,200	30,050	28,510	26,980	25,450
316,001 ~ 316,500		48,450	46,150	43,850	41,550	39,250	36,950	34,650	32,350	30,150	28,610	27,080	25,550
316,501 ~ 317,000		48,600	46,300	44,000	41,700	39,400	37,100	34,800	32,500	30,250	28,710	27,180	25,650
317,001 ~ 317,500		48,750	46,450	44,150	41,850	39,550	37,250	34,950	32,650	30,350	28,810	27,280	25,750
317,501 ~ 318,000		48,900	46,600	44,300	42,000	39,700	37,400	35,100	32,800	30,500	28,910	27,380	25,850

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
318,001 ~ 318,500		49,050	46,750	44,450	42,150	39,850	37,550	35,250	32,950	30,650	29,010	27,480	25,950
318,501 ~ 319,000		49,200	46,900	44,600	42,300	40,000	37,700	35,400	33,100	30,800	29,110	27,580	26,050
319,001 ~ 319,500		49,350	47,050	44,750	42,450	40,150	37,850	35,550	33,250	30,950	29,210	27,680	26,150
319,501 ~ 320,000		49,500	47,200	44,900	42,600	40,300	38,000	35,700	33,400	31,100	29,310	27,780	26,250
320,001 ~ 320,500		49,650	47,350	45,050	42,750	40,450	38,150	35,850	33,550	31,250	29,410	27,880	26,350
320,501 ~ 321,000		49,800	47,500	45,200	42,900	40,600	38,300	36,000	33,700	31,400	29,510	27,980	26,450
321,001 ~ 321,500		49,950	47,650	45,350	43,050	40,750	38,450	36,150	33,850	31,550	29,610	28,080	26,550
321,501 ~ 322,000		50,100	47,800	45,500	43,200	40,900	38,600	36,300	34,000	31,700	29,710	28,180	26,650
322,001 ~ 322,500		50,250	47,950	45,650	43,350	41,050	38,750	36,450	34,150	31,850	29,810	28,280	26,750
322,501 ~ 323,000		50,400	48,100	45,800	43,500	41,200	38,900	36,600	34,300	32,000	29,910	28,380	26,850
323,001 ~ 323,500		50,550	48,250	45,950	43,650	41,350	39,050	36,750	34,450	32,150	30,010	28,480	26,950
323,501 ~ 324,000		50,700	48,400	46,100	43,800	41,500	39,200	36,900	34,600	32,300	30,110	28,580	27,050
324,001 ~ 324,500		50,850	48,550	46,250	43,950	41,650	39,350	37,050	34,750	32,450	30,210	28,680	27,150
324,501 ~ 325,000		51,000	48,700	46,400	44,100	41,800	39,500	37,200	34,900	32,600	30,310	28,780	27,250
325,001 ~ 325,500		51,150	48,850	46,550	44,250	41,950	39,650	37,350	35,050	32,750	30,450	28,880	27,350
325,501 ~ 326,000		51,300	49,000	46,700	44,400	42,100	39,800	37,500	35,200	32,900	30,600	28,980	27,450
326,001 ~ 326,500		51,450	49,150	46,850	44,550	42,250	39,950	37,650	35,350	33,050	30,750	29,080	27,550
326,501 ~ 327,000		51,600	49,300	47,000	44,700	42,400	40,100	37,800	35,500	33,200	30,900	29,180	27,650
327,001 ~ 327,500		51,750	49,450	47,150	44,850	42,550	40,250	37,950	35,650	33,350	31,050	29,280	27,750
327,501 ~ 328,000		51,900	49,600	47,300	45,000	42,700	40,400	38,100	35,800	33,500	31,200	29,380	27,850
328,001 ~ 328,500		52,050	49,750	47,450	45,150	42,850	40,550	38,250	35,950	33,650	31,350	29,480	27,950
328,501 ~ 329,000		52,200	49,900	47,600	45,300	43,000	40,700	38,400	36,100	33,800	31,500	29,580	28,050
329,001 ~ 329,500		52,350	50,050	47,750	45,450	43,150	40,850	38,550	36,250	33,950	31,650	29,680	28,150
329,501 ~ 330,000		52,500	50,200	47,900	45,600	43,300	41,000	38,700	36,400	34,100	31,800	29,780	28,250
330,001 ~ 330,500		52,650	50,350	48,050	45,750	43,450	41,150	38,850	36,550	34,250	31,950	29,880	28,350
330,501 ~ 331,000		52,800	50,500	48,200	45,900	43,600	41,300	39,000	36,700	34,400	32,100	29,980	28,450
331,001 ~ 331,500		52,950	50,650	48,350	46,050	43,750	41,450	39,150	36,850	34,550	32,250	30,080	28,550
331,501 ~ 332,000		53,100	50,800	48,500	46,200	43,900	41,600	39,300	37,000	34,700	32,400	30,180	28,650
332,001 ~ 332,500		53,250	50,950	48,650	46,350	44,050	41,750	39,450	37,150	34,850	32,550	30,280	28,750
332,501 ~ 333,000		53,400	51,100	48,800	46,500	44,200	41,900	39,600	37,300	35,000	32,700	30,400	28,850
333,001 ~ 333,500		53,550	51,250	48,950	46,650	44,350	42,050	39,750	37,450	35,150	32,850	30,550	28,950
333,501 ~ 334,000		53,700	51,400	49,100	46,800	44,500	42,200	39,900	37,600	35,300	33,000	30,700	29,050
334,001 ~ 334,500		53,850	51,550	49,250	46,950	44,650	42,350	40,050	37,750	35,450	33,150	30,850	29,150
334,501 ~ 335,000		54,000	51,700	49,400	47,100	44,800	42,500	40,200	37,900	35,600	33,300	31,000	29,250

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
335,001 ~ 335,500		54,150	51,850	49,550	47,250	44,950	42,650	40,350	38,050	35,750	33,450	31,150	29,350
335,501 ~ 336,000		54,300	52,000	49,700	47,400	45,100	42,800	40,500	38,200	35,900	33,600	31,300	29,450
336,001 ~ 336,500		54,450	52,150	49,850	47,550	45,250	42,950	40,650	38,350	36,050	33,750	31,450	29,550
336,501 ~ 337,000		54,600	52,300	50,000	47,700	45,400	43,100	40,800	38,500	36,200	33,900	31,600	29,650
337,001 ~ 337,500		54,750	52,450	50,150	47,850	45,550	43,250	40,950	38,650	36,350	34,050	31,750	29,750
337,501 ~ 338,000		54,900	52,600	50,300	48,000	45,700	43,400	41,100	38,800	36,500	34,200	31,900	29,850
338,001 ~ 338,500		55,050	52,750	50,450	48,150	45,850	43,550	41,250	38,950	36,650	34,350	32,050	29,950
338,501 ~ 339,000		55,200	52,900	50,600	48,300	46,000	43,700	41,400	39,100	36,800	34,500	32,200	30,050
339,001 ~ 339,500		55,350	53,050	50,750	48,450	46,150	43,850	41,550	39,250	36,950	34,650	32,350	30,150
339,501 ~ 340,000		55,500	53,200	50,900	48,600	46,300	44,000	41,700	39,400	37,100	34,800	32,500	30,250
340,001 ~ 340,500		55,650	53,350	51,050	48,750	46,450	44,150	41,850	39,550	37,250	34,950	32,650	30,350
340,501 ~ 341,000		55,800	53,500	51,200	48,900	46,600	44,300	42,000	39,700	37,400	35,100	32,800	30,500
341,001 ~ 341,500		55,950	53,650	51,350	49,050	46,750	44,450	42,150	39,850	37,550	35,250	32,950	30,650
341,501 ~ 342,000		56,100	53,800	51,500	49,200	46,900	44,600	42,300	40,000	37,700	35,400	33,100	30,800
342,001 ~ 342,500		56,250	53,950	51,650	49,350	47,050	44,750	42,450	40,150	37,850	35,550	33,250	30,950
342,501 ~ 343,000		56,400	54,100	51,800	49,500	47,200	44,900	42,600	40,300	38,000	35,700	33,400	31,100
343,001 ~ 343,500		56,550	54,250	51,950	49,650	47,350	45,050	42,750	40,450	38,150	35,850	33,550	31,250
343,501 ~ 344,000		56,700	54,400	52,100	49,800	47,500	45,200	42,900	40,600	38,300	36,000	33,700	31,400
344,001 ~ 344,500		56,850	54,550	52,250	49,950	47,650	45,350	43,050	40,750	38,450	36,150	33,850	31,550
344,501 ~ 345,000		57,000	54,700	52,400	50,100	47,800	45,500	43,200	40,900	38,600	36,300	34,000	31,700
345,001 ~ 345,500		57,150	54,850	52,550	50,250	47,950	45,650	43,350	41,050	38,750	36,450	34,150	31,850
345,501 ~ 346,000		57,300	55,000	52,700	50,400	48,100	45,800	43,500	41,200	38,900	36,600	34,300	32,000
346,001 ~ 346,500		57,450	55,150	52,850	50,550	48,250	45,950	43,650	41,350	39,050	36,750	34,450	32,150
346,501 ~ 347,000		57,600	55,300	53,000	50,700	48,400	46,100	43,800	41,500	39,200	36,900	34,600	32,300
347,001 ~ 347,500		57,750	55,450	53,150	50,850	48,550	46,250	43,950	41,650	39,350	37,050	34,750	32,450
347,501 ~ 348,000		57,900	55,600	53,300	51,000	48,700	46,400	44,100	41,800	39,500	37,200	34,900	32,600
348,001 ~ 348,500		58,050	55,750	53,450	51,150	48,850	46,550	44,250	41,950	39,650	37,350	35,050	32,750
348,501 ~ 349,000		58,200	55,900	53,600	51,300	49,000	46,700	44,400	42,100	39,800	37,500	35,200	32,900
349,001 ~ 349,500		58,350	56,050	53,750	51,450	49,150	46,850	44,550	42,250	39,950	37,650	35,350	33,050
349,501 ~ 350,000		58,500	56,200	53,900	51,600	49,300	47,000	44,700	42,400	40,100	37,800	35,500	33,200
350,001 ~ 350,500		58,650	56,350	54,050	51,750	49,450	47,150	44,850	42,550	40,250	37,950	35,650	33,350
350,501 ~ 351,000		58,800	56,500	54,200	51,900	49,600	47,300	45,000	42,700	40,400	38,100	35,800	33,500
351,001 ~ 351,500		58,950	56,650	54,350	52,050	49,750	47,450	45,150	42,850	40,550	38,250	35,950	33,650
351,501 ~ 352,000		59,100	56,800	54,500	52,200	49,900	47,600	45,300	43,000	40,700	38,400	36,100	33,800



111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
352,001 ~ 352,500		59,250	56,950	54,650	52,350	50,050	47,750	45,450	43,150	40,850	38,550	36,250	33,950
352,501 ~ 353,000		59,400	57,100	54,800	52,500	50,200	47,900	45,600	43,300	41,000	38,700	36,400	34,100
353,001 ~ 353,500		59,550	57,250	54,950	52,650	50,350	48,050	45,750	43,450	41,150	38,850	36,550	34,250
353,501 ~ 354,000		59,700	57,400	55,100	52,800	50,500	48,200	45,900	43,600	41,300	39,000	36,700	34,400
354,001 ~ 354,500		59,850	57,550	55,250	52,950	50,650	48,350	46,050	43,750	41,450	39,150	36,850	34,550
354,501 ~ 355,000		60,000	57,700	55,400	53,100	50,800	48,500	46,200	43,900	41,600	39,300	37,000	34,700
355,001 ~ 355,500		60,150	57,850	55,550	53,250	50,950	48,650	46,350	44,050	41,750	39,450	37,150	34,850
355,501 ~ 356,000		60,300	58,000	55,700	53,400	51,100	48,800	46,500	44,200	41,900	39,600	37,300	35,000
356,001 ~ 356,500		60,450	58,150	55,850	53,550	51,250	48,950	46,650	44,350	42,050	39,750	37,450	35,150
356,501 ~ 357,000		60,600	58,300	56,000	53,700	51,400	49,100	46,800	44,500	42,200	39,900	37,600	35,300
357,001 ~ 357,500		60,750	58,450	56,150	53,850	51,550	49,250	46,950	44,650	42,350	40,050	37,750	35,450
357,501 ~ 358,000		60,900	58,600	56,300	54,000	51,700	49,400	47,100	44,800	42,500	40,200	37,900	35,600
358,001 ~ 358,500		61,050	58,750	56,450	54,150	51,850	49,550	47,250	44,950	42,650	40,350	38,050	35,750
358,501 ~ 359,000		61,200	58,900	56,600	54,300	52,000	49,700	47,400	45,100	42,800	40,500	38,200	35,900
359,001 ~ 359,500		61,350	59,050	56,750	54,450	52,150	49,850	47,550	45,250	42,950	40,650	38,350	36,050
359,501 ~ 360,000		61,500	59,200	56,900	54,600	52,300	50,000	47,700	45,400	43,100	40,800	38,500	36,200
360,001 ~ 360,500		61,650	59,350	57,050	54,750	52,450	50,150	47,850	45,550	43,250	40,950	38,650	36,350
360,501 ~ 361,000		61,800	59,500	57,200	54,900	52,600	50,300	48,000	45,700	43,400	41,100	38,800	36,500
361,001 ~ 361,500		61,950	59,650	57,350	55,050	52,750	50,450	48,150	45,850	43,550	41,250	38,950	36,650
361,501 ~ 362,000		62,100	59,800	57,500	55,200	52,900	50,600	48,300	46,000	43,700	41,400	39,100	36,800
362,001 ~ 362,500		62,250	59,950	57,650	55,350	53,050	50,750	48,450	46,150	43,850	41,550	39,250	36,950
362,501 ~ 363,000		62,400	60,100	57,800	55,500	53,200	50,900	48,600	46,300	44,000	41,700	39,400	37,100
363,001 ~ 363,500		62,550	60,250	57,950	55,650	53,350	51,050	48,750	46,450	44,150	41,850	39,550	37,250
363,501 ~ 364,000		62,700	60,400	58,100	55,800	53,500	51,200	48,900	46,600	44,300	42,000	39,700	37,400
364,001 ~ 364,500		62,850	60,550	58,250	55,950	53,650	51,350	49,050	46,750	44,450	42,150	39,850	37,550
364,501 ~ 365,000		63,000	60,700	58,400	56,100	53,800	51,500	49,200	46,900	44,600	42,300	40,000	37,700
365,001 ~ 365,500		63,150	60,850	58,550	56,250	53,950	51,650	49,350	47,050	44,750	42,450	40,150	37,850
365,501 ~ 366,000		63,300	61,000	58,700	56,400	54,100	51,800	49,500	47,200	44,900	42,600	40,300	38,000
366,001 ~ 366,500		63,450	61,150	58,850	56,550	54,250	51,950	49,650	47,350	45,050	42,750	40,450	38,150
366,501 ~ 367,000		63,600	61,300	59,000	56,700	54,400	52,100	49,800	47,500	45,200	42,900	40,600	38,300
367,001 ~ 367,500		63,750	61,450	59,150	56,850	54,550	52,250	49,950	47,650	45,350	43,050	40,750	38,450
367,501 ~ 368,000		63,900	61,600	59,300	57,000	54,700	52,400	50,100	47,800	45,500	43,200	40,900	38,600
368,001 ~ 368,500		64,050	61,750	59,450	57,150	54,850	52,550	50,250	47,950	45,650	43,350	41,050	38,750
368,501 ~ 369,000		64,200	61,900	59,600	57,300	55,000	52,700	50,400	48,100	45,800	43,500	41,200	38,900

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
369,001 ~ 369,500		64,350	62,050	59,750	57,450	55,150	52,850	50,550	48,250	45,950	43,650	41,350	39,050
369,501 ~ 370,000		64,500	62,200	59,900	57,600	55,300	53,000	50,700	48,400	46,100	43,800	41,500	39,200
370,001 ~ 370,500		64,650	62,350	60,050	57,750	55,450	53,150	50,850	48,550	46,250	43,950	41,650	39,350
370,501 ~ 371,000		64,800	62,500	60,200	57,900	55,600	53,300	51,000	48,700	46,400	44,100	41,800	39,500
371,001 ~ 371,500		64,950	62,650	60,350	58,050	55,750	53,450	51,150	48,850	46,550	44,250	41,950	39,650
371,501 ~ 372,000		65,100	62,800	60,500	58,200	55,900	53,600	51,300	49,000	46,700	44,400	42,100	39,800
372,001 ~ 372,500		65,250	62,950	60,650	58,350	56,050	53,750	51,450	49,150	46,850	44,550	42,250	39,950
372,501 ~ 373,000		65,400	63,100	60,800	58,500	56,200	53,900	51,600	49,300	47,000	44,700	42,400	40,100
373,001 ~ 373,500		65,550	63,250	60,950	58,650	56,350	54,050	51,750	49,450	47,150	44,850	42,550	40,250
373,501 ~ 374,000		65,700	63,400	61,100	58,800	56,500	54,200	51,900	49,600	47,300	45,000	42,700	40,400
374,001 ~ 374,500		65,850	63,550	61,250	58,950	56,650	54,350	52,050	49,750	47,450	45,150	42,850	40,550
374,501 ~ 375,000		66,000	63,700	61,400	59,100	56,800	54,500	52,200	49,900	47,600	45,300	43,000	40,700
375,001 ~ 375,500		66,150	63,850	61,550	59,250	56,950	54,650	52,350	50,050	47,750	45,450	43,150	40,850
375,501 ~ 376,000		66,300	64,000	61,700	59,400	57,100	54,800	52,500	50,200	47,900	45,600	43,300	41,000
376,001 ~ 376,500		66,450	64,150	61,850	59,550	57,250	54,950	52,650	50,350	48,050	45,750	43,450	41,150
376,501 ~ 377,000		66,600	64,300	62,000	59,700	57,400	55,100	52,800	50,500	48,200	45,900	43,600	41,300
377,001 ~ 377,500		66,750	64,450	62,150	59,850	57,550	55,250	52,950	50,650	48,350	46,050	43,750	41,450
377,501 ~ 378,000		66,900	64,600	62,300	60,000	57,700	55,400	53,100	50,800	48,500	46,200	43,900	41,600
378,001 ~ 378,500		67,050	64,750	62,450	60,150	57,850	55,550	53,250	50,950	48,650	46,350	44,050	41,750
378,501 ~ 379,000		67,200	64,900	62,600	60,300	58,000	55,700	53,400	51,100	48,800	46,500	44,200	41,900
379,001 ~ 379,500		67,350	65,050	62,750	60,450	58,150	55,850	53,550	51,250	48,950	46,650	44,350	42,050
379,501 ~ 380,000		67,500	65,200	62,900	60,600	58,300	56,000	53,700	51,400	49,100	46,800	44,500	42,200
380,001 ~ 380,500		67,650	65,350	63,050	60,750	58,450	56,150	53,850	51,550	49,250	46,950	44,650	42,350
380,501 ~ 381,000		67,800	65,500	63,200	60,900	58,600	56,300	54,000	51,700	49,400	47,100	44,800	42,500
381,001 ~ 381,500		67,950	65,650	63,350	61,050	58,750	56,450	54,150	51,850	49,550	47,250	44,950	42,650
381,501 ~ 382,000		68,100	65,800	63,500	61,200	58,900	56,600	54,300	52,000	49,700	47,400	45,100	42,800
382,001 ~ 382,500		68,250	65,950	63,650	61,350	59,050	56,750	54,450	52,150	49,850	47,550	45,250	42,950
382,501 ~ 383,000		68,400	66,100	63,800	61,500	59,200	56,900	54,600	52,300	50,000	47,700	45,400	43,100
383,001 ~ 383,500		68,550	66,250	63,950	61,650	59,350	57,050	54,750	52,450	50,150	47,850	45,550	43,250
383,501 ~ 384,000		68,700	66,400	64,100	61,800	59,500	57,200	54,900	52,600	50,300	48,000	45,700	43,400
384,001 ~ 384,500		68,850	66,550	64,250	61,950	59,650	57,350	55,050	52,750	50,450	48,150	45,850	43,550
384,501 ~ 385,000		69,000	66,700	64,400	62,100	59,800	57,500	55,200	52,900	50,600	48,300	46,000	43,700
385,001 ~ 385,500		69,150	66,850	64,550	62,250	59,950	57,650	55,350	53,050	50,750	48,450	46,150	43,850
385,501 ~ 386,000		69,300	67,000	64,700	62,400	60,100	57,800	55,500	53,200	50,900	48,600	46,300	44,000

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
386,001 ~ 386,500		69,450	67,150	64,850	62,550	60,250	57,950	55,650	53,350	51,050	48,750	46,450	44,150
386,501 ~ 387,000		69,600	67,300	65,000	62,700	60,400	58,100	55,800	53,500	51,200	48,900	46,600	44,300
387,001 ~ 387,500		69,750	67,450	65,150	62,850	60,550	58,250	55,950	53,650	51,350	49,050	46,750	44,450
387,501 ~ 388,000		69,900	67,600	65,300	63,000	60,700	58,400	56,100	53,800	51,500	49,200	46,900	44,600
388,001 ~ 388,500		70,050	67,750	65,450	63,150	60,850	58,550	56,250	53,950	51,650	49,350	47,050	44,750
388,501 ~ 389,000		70,200	67,900	65,600	63,300	61,000	58,700	56,400	54,100	51,800	49,500	47,200	44,900
389,001 ~ 389,500		70,350	68,050	65,750	63,450	61,150	58,850	56,550	54,250	51,950	49,650	47,350	45,050
389,501 ~ 390,000		70,500	68,200	65,900	63,600	61,300	59,000	56,700	54,400	52,100	49,800	47,500	45,200
390,001 ~ 390,500		70,650	68,350	66,050	63,750	61,450	59,150	56,850	54,550	52,250	49,950	47,650	45,350
390,501 ~ 391,000		70,800	68,500	66,200	63,900	61,600	59,300	57,000	54,700	52,400	50,100	47,800	45,500
391,001 ~ 391,500		70,950	68,650	66,350	64,050	61,750	59,450	57,150	54,850	52,550	50,250	47,950	45,650
391,501 ~ 392,000		71,100	68,800	66,500	64,200	61,900	59,600	57,300	55,000	52,700	50,400	48,100	45,800
392,001 ~ 392,500		71,250	68,950	66,650	64,350	62,050	59,750	57,450	55,150	52,850	50,550	48,250	45,950
392,501 ~ 393,000		71,400	69,100	66,800	64,500	62,200	59,900	57,600	55,300	53,000	50,700	48,400	46,100
393,001 ~ 393,500		71,550	69,250	66,950	64,650	62,350	60,050	57,750	55,450	53,150	50,850	48,550	46,250
393,501 ~ 394,000		71,700	69,400	67,100	64,800	62,500	60,200	57,900	55,600	53,300	51,000	48,700	46,400
394,001 ~ 394,500		71,850	69,550	67,250	64,950	62,650	60,350	58,050	55,750	53,450	51,150	48,850	46,550
394,501 ~ 395,000		72,000	69,700	67,400	65,100	62,800	60,500	58,200	55,900	53,600	51,300	49,000	46,700
395,001 ~ 395,500		72,150	69,850	67,550	65,250	62,950	60,650	58,350	56,050	53,750	51,450	49,150	46,850
395,501 ~ 396,000		72,300	70,000	67,700	65,400	63,100	60,800	58,500	56,200	53,900	51,600	49,300	47,000
396,001 ~ 396,500		72,450	70,150	67,850	65,550	63,250	60,950	58,650	56,350	54,050	51,750	49,450	47,150
396,501 ~ 397,000		72,600	70,300	68,000	65,700	63,400	61,100	58,800	56,500	54,200	51,900	49,600	47,300
397,001 ~ 397,500		72,750	70,450	68,150	65,850	63,550	61,250	58,950	56,650	54,350	52,050	49,750	47,450
397,501 ~ 398,000		72,900	70,600	68,300	66,000	63,700	61,400	59,100	56,800	54,500	52,200	49,900	47,600
398,001 ~ 398,500		73,050	70,750	68,450	66,150	63,850	61,550	59,250	56,950	54,650	52,350	50,050	47,750
398,501 ~ 399,000		73,200	70,900	68,600	66,300	64,000	61,700	59,400	57,100	54,800	52,500	50,200	47,900
399,001 ~ 399,500		73,350	71,050	68,750	66,450	64,150	61,850	59,550	57,250	54,950	52,650	50,350	48,050
399,501 ~ 400,000		73,500	71,200	68,900	66,600	64,300	62,000	59,700	57,400	55,100	52,800	50,500	48,200
400,001 ~ 400,500		73,650	71,350	69,050	66,750	64,450	62,150	59,850	57,550	55,250	52,950	50,650	48,350
400,501 ~ 401,000		73,800	71,500	69,200	66,900	64,600	62,300	60,000	57,700	55,400	53,100	50,800	48,500
401,001 ~ 401,500		73,950	71,650	69,350	67,050	64,750	62,450	60,150	57,850	55,550	53,250	50,950	48,650
401,501 ~ 402,000		74,100	71,800	69,500	67,200	64,900	62,600	60,300	58,000	55,700	53,400	51,100	48,800
402,001 ~ 402,500		74,250	71,950	69,650	67,350	65,050	62,750	60,450	58,150	55,850	53,550	51,250	48,950
402,501 ~ 403,000		74,400	72,100	69,800	67,500	65,200	62,900	60,600	58,300	56,000	53,700	51,400	49,100

111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

<div> <div>配偶及受扶養親屬</div> <div>每月薪資所得</div> <div>扣繳稅額</div> </div>	0	1	2	3	4	5	6	7	8	9	10	11
403,001 ~ 403,500	74,550	72,250	69,950	67,650	65,350	63,050	60,750	58,450	56,150	53,850	51,550	49,250
403,501 ~ 404,000	74,700	72,400	70,100	67,800	65,500	63,200	60,900	58,600	56,300	54,000	51,700	49,400
404,001 ~ 404,500	74,850	72,550	70,250	67,950	65,650	63,350	61,050	58,750	56,450	54,150	51,850	49,550
404,501 ~ 405,000	75,000	72,700	70,400	68,100	65,800	63,500	61,200	58,900	56,600	54,300	52,000	49,700
405,001 ~ 405,500	75,150	72,850	70,550	68,250	65,950	63,650	61,350	59,050	56,750	54,450	52,150	49,850
405,501 ~ 406,000	75,300	73,000	70,700	68,400	66,100	63,800	61,500	59,200	56,900	54,600	52,300	50,000
406,001 ~ 406,500	75,450	73,150	70,850	68,550	66,250	63,950	61,650	59,350	57,050	54,750	52,450	50,150
406,501 ~ 407,000	75,600	73,300	71,000	68,700	66,400	64,100	61,800	59,500	57,200	54,900	52,600	50,300
407,001 ~ 407,500	75,750	73,450	71,150	68,850	66,550	64,250	61,950	59,650	57,350	55,050	52,750	50,450
407,501 ~ 408,000	75,900	73,600	71,300	69,000	66,700	64,400	62,100	59,800	57,500	55,200	52,900	50,600
408,001 ~ 408,500	76,050	73,750	71,450	69,150	66,850	64,550	62,250	59,950	57,650	55,350	53,050	50,750
408,501 ~ 409,000	76,200	73,900	71,600	69,300	67,000	64,700	62,400	60,100	57,800	55,500	53,200	50,900
409,001 ~ 409,500	76,350	74,050	71,750	69,450	67,150	64,850	62,550	60,250	57,950	55,650	53,350	51,050
409,501 ~ 410,000	76,500	74,200	71,900	69,600	67,300	65,000	62,700	60,400	58,100	55,800	53,500	51,200
410,001 ~ 410,500	76,650	74,350	72,050	69,750	67,450	65,150	62,850	60,550	58,250	55,950	53,650	51,350
410,501 ~ 411,000	76,800	74,500	72,200	69,900	67,600	65,300	63,000	60,700	58,400	56,100	53,800	51,500
411,001 ~ 411,500	76,950	74,650	72,350	70,050	67,750	65,450	63,150	60,850	58,550	56,250	53,950	51,650
411,501 ~ 412,000	77,100	74,800	72,500	70,200	67,900	65,600	63,300	61,000	58,700	56,400	54,100	51,800
412,001 ~ 412,500	77,250	74,950	72,650	70,350	68,050	65,750	63,450	61,150	58,850	56,550	54,250	51,950
412,501 ~ 413,000	77,400	75,100	72,800	70,500	68,200	65,900	63,600	61,300	59,000	56,700	54,400	52,100
413,001 ~ 413,500	77,550	75,250	72,950	70,650	68,350	66,050	63,750	61,450	59,150	56,850	54,550	52,250
413,501 ~ 414,000	77,700	75,400	73,100	70,800	68,500	66,200	63,900	61,600	59,300	57,000	54,700	52,400
414,001 ~ 414,500	77,850	75,550	73,250	70,950	68,650	66,350	64,050	61,750	59,450	57,150	54,850	52,550
414,501 ~ 415,000	78,000	75,700	73,400	71,100	68,800	66,500	64,200	61,900	59,600	57,300	55,000	52,700
415,001 ~ 415,500	78,150	75,850	73,550	71,250	68,950	66,650	64,350	62,050	59,750	57,450	55,150	52,850
415,501 ~ 416,000	78,300	76,000	73,700	71,400	69,100	66,800	64,500	62,200	59,900	57,600	55,300	53,000
416,001 ~ 416,500	78,450	76,150	73,850	71,550	69,250	66,950	64,650	62,350	60,050	57,750	55,450	53,150
416,501 ~ 417,000	78,600	76,300	74,000	71,700	69,400	67,100	64,800	62,500	60,200	57,900	55,600	53,300
417,001 ~ 417,500	78,750	76,450	74,150	71,850	69,550	67,250	64,950	62,650	60,350	58,050	55,750	53,450
417,501 ~ 418,000	78,900	76,600	74,300	72,000	69,700	67,400	65,100	62,800	60,500	58,200	55,900	53,600
418,001 ~ 418,500	79,050	76,750	74,450	72,150	69,850	67,550	65,250	62,950	60,650	58,350	56,050	53,750
418,501 ~ 419,000	79,200	76,900	74,600	72,300	70,000	67,700	65,400	63,100	60,800	58,500	56,200	53,900
419,001 ~ 419,500	79,350	77,050	74,750	72,450	70,150	67,850	65,550	63,250	60,950	58,650	56,350	54,050
419,501 ~ 420,000	79,500	77,200	74,900	72,600	70,300	68,000	65,700	63,400	61,100	58,800	56,500	54,200

111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

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
420,001 ~ 420,500		79,650	77,350	75,050	72,750	70,450	68,150	65,850	63,550	61,250	58,950	56,650	54,350
420,501 ~ 421,000		79,800	77,500	75,200	72,900	70,600	68,300	66,000	63,700	61,400	59,100	56,800	54,500
421,001 ~ 421,500		79,950	77,650	75,350	73,050	70,750	68,450	66,150	63,850	61,550	59,250	56,950	54,650
421,501 ~ 422,000		80,100	77,800	75,500	73,200	70,900	68,600	66,300	64,000	61,700	59,400	57,100	54,800
422,001 ~ 422,500		80,250	77,950	75,650	73,350	71,050	68,750	66,450	64,150	61,850	59,550	57,250	54,950
422,501 ~ 423,000		80,400	78,100	75,800	73,500	71,200	68,900	66,600	64,300	62,000	59,700	57,400	55,100
423,001 ~ 423,500		80,550	78,250	75,950	73,650	71,350	69,050	66,750	64,450	62,150	59,850	57,550	55,250
423,501 ~ 424,000		80,700	78,400	76,100	73,800	71,500	69,200	66,900	64,600	62,300	60,000	57,700	55,400
424,001 ~ 424,500		80,850	78,550	76,250	73,950	71,650	69,350	67,050	64,750	62,450	60,150	57,850	55,550
424,501 ~ 425,000		81,000	78,700	76,400	74,100	71,800	69,500	67,200	64,900	62,600	60,300	58,000	55,700
425,001 ~ 425,500		81,150	78,850	76,550	74,250	71,950	69,650	67,350	65,050	62,750	60,450	58,150	55,850
425,501 ~ 426,000		81,300	79,000	76,700	74,400	72,100	69,800	67,500	65,200	62,900	60,600	58,300	56,000
426,001 ~ 426,500		81,450	79,150	76,850	74,550	72,250	69,950	67,650	65,350	63,050	60,750	58,450	56,150
426,501 ~ 427,000		81,600	79,300	77,000	74,700	72,400	70,100	67,800	65,500	63,200	60,900	58,600	56,300
427,001 ~ 427,500		81,750	79,450	77,150	74,850	72,550	70,250	67,950	65,650	63,350	61,050	58,750	56,450
427,501 ~ 428,000		81,900	79,600	77,300	75,000	72,700	70,400	68,100	65,800	63,500	61,200	58,900	56,600
428,001 ~ 428,500		82,050	79,750	77,450	75,150	72,850	70,550	68,250	65,950	63,650	61,350	59,050	56,750
428,501 ~ 429,000		82,200	79,900	77,600	75,300	73,000	70,700	68,400	66,100	63,800	61,500	59,200	56,900
429,001 ~ 429,500		82,350	80,050	77,750	75,450	73,150	70,850	68,550	66,250	63,950	61,650	59,350	57,050
429,501 ~ 430,000		82,500	80,200	77,900	75,600	73,300	71,000	68,700	66,400	64,100	61,800	59,500	57,200
430,001 ~ 430,500		82,650	80,350	78,050	75,750	73,450	71,150	68,850	66,550	64,250	61,950	59,650	57,350
430,501 ~ 431,000		82,800	80,500	78,200	75,900	73,600	71,300	69,000	66,700	64,400	62,100	59,800	57,500
431,001 ~ 431,500		82,950	80,650	78,350	76,050	73,750	71,450	69,150	66,850	64,550	62,250	59,950	57,650
431,501 ~ 432,000		83,100	80,800	78,500	76,200	73,900	71,600	69,300	67,000	64,700	62,400	60,100	57,800
432,001 ~ 432,500		83,250	80,950	78,650	76,350	74,050	71,750	69,450	67,150	64,850	62,550	60,250	57,950
432,501 ~ 433,000		83,400	81,100	78,800	76,500	74,200	71,900	69,600	67,300	65,000	62,700	60,400	58,100
433,001 ~ 433,500		83,550	81,250	78,950	76,650	74,350	72,050	69,750	67,450	65,150	62,850	60,550	58,250
433,501 ~ 434,000		83,700	81,400	79,100	76,800	74,500	72,200	69,900	67,600	65,300	63,000	60,700	58,400
434,001 ~ 434,500		83,850	81,550	79,250	76,950	74,650	72,350	70,050	67,750	65,450	63,150	60,850	58,550
434,501 ~ 435,000		84,000	81,700	79,400	77,100	74,800	72,500	70,200	67,900	65,600	63,300	61,000	58,700
435,001 ~ 435,500		84,150	81,850	79,550	77,250	74,950	72,650	70,350	68,050	65,750	63,450	61,150	58,850
435,501 ~ 436,000		84,300	82,000	79,700	77,400	75,100	72,800	70,500	68,200	65,900	63,600	61,300	59,000
436,001 ~ 436,500		84,450	82,150	79,850	77,550	75,250	72,950	70,650	68,350	66,050	63,750	61,450	59,150
436,501 ~ 437,000		84,600	82,300	80,000	77,700	75,400	73,100	70,800	68,500	66,200	63,900	61,600	59,300

111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22 頁  
單位：新臺幣元

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
437,001 ~ 437,500		84,750	82,450	80,150	77,850	75,550	73,250	70,950	68,650	66,350	64,050	61,750	59,450
437,501 ~ 438,000		84,900	82,600	80,300	78,000	75,700	73,400	71,100	68,800	66,500	64,200	61,900	59,600
438,001 ~ 438,500		85,050	82,750	80,450	78,150	75,850	73,550	71,250	68,950	66,650	64,350	62,050	59,750
438,501 ~ 439,000		85,200	82,900	80,600	78,300	76,000	73,700	71,400	69,100	66,800	64,500	62,200	59,900
439,001 ~ 439,500		85,360	83,050	80,750	78,450	76,150	73,850	71,550	69,250	66,950	64,650	62,350	60,050
439,501 ~ 440,000		85,560	83,200	80,900	78,600	76,300	74,000	71,700	69,400	67,100	64,800	62,500	60,200
440,001 ~ 440,500		85,760	83,350	81,050	78,750	76,450	74,150	71,850	69,550	67,250	64,950	62,650	60,350
440,501 ~ 441,000		85,960	83,500	81,200	78,900	76,600	74,300	72,000	69,700	67,400	65,100	62,800	60,500
441,001 ~ 441,500		86,160	83,650	81,350	79,050	76,750	74,450	72,150	69,850	67,550	65,250	62,950	60,650
441,501 ~ 442,000		86,360	83,800	81,500	79,200	76,900	74,600	72,300	70,000	67,700	65,400	63,100	60,800
442,001 ~ 442,500		86,560	83,950	81,650	79,350	77,050	74,750	72,450	70,150	67,850	65,550	63,250	60,950
442,501 ~ 443,000		86,760	84,100	81,800	79,500	77,200	74,900	72,600	70,300	68,000	65,700	63,400	61,100
443,001 ~ 443,500		86,960	84,250	81,950	79,650	77,350	75,050	72,750	70,450	68,150	65,850	63,550	61,250
443,501 ~ 444,000		87,160	84,400	82,100	79,800	77,500	75,200	72,900	70,600	68,300	66,000	63,700	61,400
444,001 ~ 444,500		87,360	84,550	82,250	79,950	77,650	75,350	73,050	70,750	68,450	66,150	63,850	61,550
444,501 ~ 445,000		87,560	84,700	82,400	80,100	77,800	75,500	73,200	70,900	68,600	66,300	64,000	61,700
445,001 ~ 445,500		87,760	84,850	82,550	80,250	77,950	75,650	73,350	71,050	68,750	66,450	64,150	61,850
445,501 ~ 446,000		87,960	85,000	82,700	80,400	78,100	75,800	73,500	71,200	68,900	66,600	64,300	62,000
446,001 ~ 446,500		88,160	85,150	82,850	80,550	78,250	75,950	73,650	71,350	69,050	66,750	64,450	62,150
446,501 ~ 447,000		88,360	85,300	83,000	80,700	78,400	76,100	73,800	71,500	69,200	66,900	64,600	62,300
447,001 ~ 447,500		88,560	85,500	83,150	80,850	78,550	76,250	73,950	71,650	69,350	67,050	64,750	62,450
447,501 ~ 448,000		88,760	85,700	83,300	81,000	78,700	76,400	74,100	71,800	69,500	67,200	64,900	62,600
448,001 ~ 448,500		88,960	85,900	83,450	81,150	78,850	76,550	74,250	71,950	69,650	67,350	65,050	62,750
448,501 ~ 449,000		89,160	86,100	83,600	81,300	79,000	76,700	74,400	72,100	69,800	67,500	65,200	62,900
449,001 ~ 449,500		89,360	86,300	83,750	81,450	79,150	76,850	74,550	72,250	69,950	67,650	65,350	63,050
449,501 ~ 450,000		89,560	86,500	83,900	81,600	79,300	77,000	74,700	72,400	70,100	67,800	65,500	63,200
450,001 ~ 450,500		89,760	86,700	84,050	81,750	79,450	77,150	74,850	72,550	70,250	67,950	65,650	63,350
450,501 ~ 451,000		89,960	86,900	84,200	81,900	79,600	77,300	75,000	72,700	70,400	68,100	65,800	63,500
451,001 ~ 451,500		90,160	87,100	84,350	82,050	79,750	77,450	75,150	72,850	70,550	68,250	65,950	63,650
451,501 ~ 452,000		90,360	87,300	84,500	82,200	79,900	77,600	75,300	73,000	70,700	68,400	66,100	63,800
452,001 ~ 452,500		90,560	87,500	84,650	82,350	80,050	77,750	75,450	73,150	70,850	68,550	66,250	63,950
452,501 ~ 453,000		90,760	87,700	84,800	82,500	80,200	77,900	75,600	73,300	71,000	68,700	66,400	64,100
453,001 ~ 453,500		90,960	87,900	84,950	82,650	80,350	78,050	75,750	73,450	71,150	68,850	66,550	64,250
453,501 ~ 454,000		91,160	88,100	85,100	82,800	80,500	78,200	75,900	73,600	71,300	69,000	66,700	64,400

111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23 頁  
單位：新臺幣元

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
454,001 ~ 454,500		91,360	88,300	85,250	82,950	80,650	78,350	76,050	73,750	71,450	69,150	66,850	64,550
454,501 ~ 455,000		91,560	88,500	85,430	83,100	80,800	78,500	76,200	73,900	71,600	69,300	67,000	64,700
455,001 ~ 455,500		91,760	88,700	85,630	83,250	80,950	78,650	76,350	74,050	71,750	69,450	67,150	64,850
455,501 ~ 456,000		91,960	88,900	85,830	83,400	81,100	78,800	76,500	74,200	71,900	69,600	67,300	65,000
456,001 ~ 456,500		92,160	89,100	86,030	83,550	81,250	78,950	76,650	74,350	72,050	69,750	67,450	65,150
456,501 ~ 457,000		92,360	89,300	86,230	83,700	81,400	79,100	76,800	74,500	72,200	69,900	67,600	65,300
457,001 ~ 457,500		92,560	89,500	86,430	83,850	81,550	79,250	76,950	74,650	72,350	70,050	67,750	65,450
457,501 ~ 458,000		92,760	89,700	86,630	84,000	81,700	79,400	77,100	74,800	72,500	70,200	67,900	65,600
458,001 ~ 458,500		92,960	89,900	86,830	84,150	81,850	79,550	77,250	74,950	72,650	70,350	68,050	65,750
458,501 ~ 459,000		93,160	90,100	87,030	84,300	82,000	79,700	77,400	75,100	72,800	70,500	68,200	65,900
459,001 ~ 459,500		93,360	90,300	87,230	84,450	82,150	79,850	77,550	75,250	72,950	70,650	68,350	66,050
459,501 ~ 460,000		93,560	90,500	87,430	84,600	82,300	80,000	77,700	75,400	73,100	70,800	68,500	66,200
460,001 ~ 460,500		93,760	90,700	87,630	84,750	82,450	80,150	77,850	75,550	73,250	70,950	68,650	66,350
460,501 ~ 461,000		93,960	90,900	87,830	84,900	82,600	80,300	78,000	75,700	73,400	71,100	68,800	66,500
461,001 ~ 461,500		94,160	91,100	88,030	85,050	82,750	80,450	78,150	75,850	73,550	71,250	68,950	66,650
461,501 ~ 462,000		94,360	91,300	88,230	85,200	82,900	80,600	78,300	76,000	73,700	71,400	69,100	66,800
462,001 ~ 462,500		94,560	91,500	88,430	85,360	83,050	80,750	78,450	76,150	73,850	71,550	69,250	66,950
462,501 ~ 463,000		94,760	91,700	88,630	85,560	83,200	80,900	78,600	76,300	74,000	71,700	69,400	67,100
463,001 ~ 463,500		94,960	91,900	88,830	85,760	83,350	81,050	78,750	76,450	74,150	71,850	69,550	67,250
463,501 ~ 464,000		95,160	92,100	89,030	85,960	83,500	81,200	78,900	76,600	74,300	72,000	69,700	67,400
464,001 ~ 464,500		95,360	92,300	89,230	86,160	83,650	81,350	79,050	76,750	74,450	72,150	69,850	67,550
464,501 ~ 465,000		95,560	92,500	89,430	86,360	83,800	81,500	79,200	76,900	74,600	72,300	70,000	67,700
465,001 ~ 465,500		95,760	92,700	89,630	86,560	83,950	81,650	79,350	77,050	74,750	72,450	70,150	67,850
465,501 ~ 466,000		95,960	92,900	89,830	86,760	84,100	81,800	79,500	77,200	74,900	72,600	70,300	68,000
466,001 ~ 466,500		96,160	93,100	90,030	86,960	84,250	81,950	79,650	77,350	75,050	72,750	70,450	68,150
466,501 ~ 467,000		96,360	93,300	90,230	87,160	84,400	82,100	79,800	77,500	75,200	72,900	70,600	68,300
467,001 ~ 467,500		96,560	93,500	90,430	87,360	84,550	82,250	79,950	77,650	75,350	73,050	70,750	68,450
467,501 ~ 468,000		96,760	93,700	90,630	87,560	84,700	82,400	80,100	77,800	75,500	73,200	70,900	68,600
468,001 ~ 468,500		96,960	93,900	90,830	87,760	84,850	82,550	80,250	77,950	75,650	73,350	71,050	68,750
468,501 ~ 469,000		97,160	94,100	91,030	87,960	85,000	82,700	80,400	78,100	75,800	73,500	71,200	68,900
469,001 ~ 469,500		97,360	94,300	91,230	88,160	85,150	82,850	80,550	78,250	75,950	73,650	71,350	69,050
469,501 ~ 470,000		97,560	94,500	91,430	88,360	85,300	83,000	80,700	78,400	76,100	73,800	71,500	69,200
470,001 ~ 470,500		97,760	94,700	91,630	88,560	85,500	83,150	80,850	78,550	76,250	73,950	71,650	69,350
470,501 ~ 471,000		97,960	94,900	91,830	88,760	85,700	83,300	81,000	78,700	76,400	74,100	71,800	69,500

111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24 頁  
單位：新臺幣元

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
471,001 ~ 471,500		98,160	95,100	92,030	88,960	85,900	83,450	81,150	78,850	76,550	74,250	71,950	69,650
471,501 ~ 472,000		98,360	95,300	92,230	89,160	86,100	83,600	81,300	79,000	76,700	74,400	72,100	69,800
472,001 ~ 472,500		98,560	95,500	92,430	89,360	86,300	83,750	81,450	79,150	76,850	74,550	72,250	69,950
472,501 ~ 473,000		98,760	95,700	92,630	89,560	86,500	83,900	81,600	79,300	77,000	74,700	72,400	70,100
473,001 ~ 473,500		98,960	95,900	92,830	89,760	86,700	84,050	81,750	79,450	77,150	74,850	72,550	70,250
473,501 ~ 474,000		99,160	96,100	93,030	89,960	86,900	84,200	81,900	79,600	77,300	75,000	72,700	70,400
474,001 ~ 474,500		99,360	96,300	93,230	90,160	87,100	84,350	82,050	79,750	77,450	75,150	72,850	70,550
474,501 ~ 475,000		99,560	96,500	93,430	90,360	87,300	84,500	82,200	79,900	77,600	75,300	73,000	70,700
475,001 ~ 475,500		99,760	96,700	93,630	90,560	87,500	84,650	82,350	80,050	77,750	75,450	73,150	70,850
475,501 ~ 476,000		99,960	96,900	93,830	90,760	87,700	84,800	82,500	80,200	77,900	75,600	73,300	71,000
476,001 ~ 476,500		100,160	97,100	94,030	90,960	87,900	84,950	82,650	80,350	78,050	75,750	73,450	71,150
476,501 ~ 477,000		100,360	97,300	94,230	91,160	88,100	85,100	82,800	80,500	78,200	75,900	73,600	71,300
477,001 ~ 477,500		100,560	97,500	94,430	91,360	88,300	85,250	82,950	80,650	78,350	76,050	73,750	71,450
477,501 ~ 478,000		100,760	97,700	94,630	91,560	88,500	85,430	83,100	80,800	78,500	76,200	73,900	71,600
478,001 ~ 478,500		100,960	97,900	94,830	91,760	88,700	85,630	83,250	80,950	78,650	76,350	74,050	71,750
478,501 ~ 479,000		101,160	98,100	95,030	91,960	88,900	85,830	83,400	81,100	78,800	76,500	74,200	71,900
479,001 ~ 479,500		101,360	98,300	95,230	92,160	89,100	86,030	83,550	81,250	78,950	76,650	74,350	72,050
479,501 ~ 480,000		101,560	98,500	95,430	92,360	89,300	86,230	83,700	81,400	79,100	76,800	74,500	72,200
480,001 ~ 480,500		101,760	98,700	95,630	92,560	89,500	86,430	83,850	81,550	79,250	76,950	74,650	72,350
480,501 ~ 481,000		101,960	98,900	95,830	92,760	89,700	86,630	84,000	81,700	79,400	77,100	74,800	72,500
481,001 ~ 481,500		102,160	99,100	96,030	92,960	89,900	86,830	84,150	81,850	79,550	77,250	74,950	72,650
481,501 ~ 482,000		102,360	99,300	96,230	93,160	90,100	87,030	84,300	82,000	79,700	77,400	75,100	72,800
482,001 ~ 482,500		102,560	99,500	96,430	93,360	90,300	87,230	84,450	82,150	79,850	77,550	75,250	72,950
482,501 ~ 483,000		102,760	99,700	96,630	93,560	90,500	87,430	84,600	82,300	80,000	77,700	75,400	73,100
483,001 ~ 483,500		102,960	99,900	96,830	93,760	90,700	87,630	84,750	82,450	80,150	77,850	75,550	73,250
483,501 ~ 484,000		103,160	100,100	97,030	93,960	90,900	87,830	84,900	82,600	80,300	78,000	75,700	73,400
484,001 ~ 484,500		103,360	100,300	97,230	94,160	91,100	88,030	85,050	82,750	80,450	78,150	75,850	73,550
484,501 ~ 485,000		103,560	100,500	97,430	94,360	91,300	88,230	85,200	82,900	80,600	78,300	76,000	73,700
485,001 ~ 485,500		103,760	100,700	97,630	94,560	91,500	88,430	85,360	83,050	80,750	78,450	76,150	73,850
485,501 ~ 486,000		103,960	100,900	97,830	94,760	91,700	88,630	85,560	83,200	80,900	78,600	76,300	74,000
486,001 ~ 486,500		104,160	101,100	98,030	94,960	91,900	88,830	85,760	83,350	81,050	78,750	76,450	74,150
486,501 ~ 487,000		104,360	101,300	98,230	95,160	92,100	89,030	85,960	83,500	81,200	78,900	76,600	74,300
487,001 ~ 487,500		104,560	101,500	98,430	95,360	92,300	89,230	86,160	83,650	81,350	79,050	76,750	74,450
487,501 ~ 488,000		104,760	101,700	98,630	95,560	92,500	89,430	86,360	83,800	81,500	79,200	76,900	74,600



111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25 頁  
單位：新臺幣元

每月薪 資所得	配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
488,001 ~ 488,500		104,960	101,900	98,830	95,760	92,700	89,630	86,560	83,950	81,650	79,350	77,050	74,750
488,501 ~ 489,000		105,160	102,100	99,030	95,960	92,900	89,830	86,760	84,100	81,800	79,500	77,200	74,900
489,001 ~ 489,500		105,360	102,300	99,230	96,160	93,100	90,030	86,960	84,250	81,950	79,650	77,350	75,050
489,501 ~ 490,000		105,560	102,500	99,430	96,360	93,300	90,230	87,160	84,400	82,100	79,800	77,500	75,200
490,001 ~ 490,500		105,760	102,700	99,630	96,560	93,500	90,430	87,360	84,550	82,250	79,950	77,650	75,350
490,501 ~ 491,000		105,960	102,900	99,830	96,760	93,700	90,630	87,560	84,700	82,400	80,100	77,800	75,500
491,001 ~ 491,500		106,160	103,100	100,030	96,960	93,900	90,830	87,760	84,850	82,550	80,250	77,950	75,650
491,501 ~ 492,000		106,360	103,300	100,230	97,160	94,100	91,030	87,960	85,000	82,700	80,400	78,100	75,800
492,001 ~ 492,500		106,560	103,500	100,430	97,360	94,300	91,230	88,160	85,150	82,850	80,550	78,250	75,950
492,501 ~ 493,000		106,760	103,700	100,630	97,560	94,500	91,430	88,360	85,300	83,000	80,700	78,400	76,100
493,001 ~ 493,500		106,960	103,900	100,830	97,760	94,700	91,630	88,560	85,500	83,150	80,850	78,550	76,250
493,501 ~ 494,000		107,160	104,100	101,030	97,960	94,900	91,830	88,760	85,700	83,300	81,000	78,700	76,400
494,001 ~ 494,500		107,360	104,300	101,230	98,160	95,100	92,030	88,960	85,900	83,450	81,150	78,850	76,550
494,501 ~ 495,000		107,560	104,500	101,430	98,360	95,300	92,230	89,160	86,100	83,600	81,300	79,000	76,700
495,001 ~ 495,500		107,760	104,700	101,630	98,560	95,500	92,430	89,360	86,300	83,750	81,450	79,150	76,850
495,501 ~ 496,000		107,960	104,900	101,830	98,760	95,700	92,630	89,560	86,500	83,900	81,600	79,300	77,000
496,001 ~ 496,500		108,160	105,100	102,030	98,960	95,900	92,830	89,760	86,700	84,050	81,750	79,450	77,150
496,501 ~ 497,000		108,360	105,300	102,230	99,160	96,100	93,030	89,960	86,900	84,200	81,900	79,600	77,300
497,001 ~ 497,500		108,560	105,500	102,430	99,360	96,300	93,230	90,160	87,100	84,350	82,050	79,750	77,450
497,501 ~ 498,000		108,760	105,700	102,630	99,560	96,500	93,430	90,360	87,300	84,500	82,200	79,900	77,600
498,001 ~ 498,500		108,960	105,900	102,830	99,760	96,700	93,630	90,560	87,500	84,650	82,350	80,050	77,750
498,501 ~ 499,000		109,160	106,100	103,030	99,960	96,900	93,830	90,760	87,700	84,800	82,500	80,200	77,900
499,001 ~ 499,500		109,360	106,300	103,230	100,160	97,100	94,030	90,960	87,900	84,950	82,650	80,350	78,050
499,501 ~ 500,000		109,560	106,500	103,430	100,360	97,300	94,230	91,160	88,100	85,100	82,800	80,500	78,200