

# 114 年度薪資所得扣繳稅額表說明

中華民國 113 年 12 月 5 日  
財政部台財稅字第 11304680930 號函發布

(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 97,000 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 262,000 元。

薪資所得特別扣除額每人每年扣除新臺幣 218,000 元，其申報之薪資收入未達新臺幣 218,000 元者，就其薪資收入全數扣除。

(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）或每月薪資收入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：

每月薪資收入×12＝估計全年薪資收入。

估計全年薪資收入－（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×適用 114 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÷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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 [有配偶者及無配偶者均適用]

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
115,001 ~ 115,500	4,580	3,610	2,640	2,130	0	0	0	0	0	0	0	0
115,501 ~ 116,000	4,640	3,670	2,700	2,150	0	0	0	0	0	0	0	0
116,001 ~ 116,500	4,700	3,730	2,760	2,180	0	0	0	0	0	0	0	0
116,501 ~ 117,000	4,760	3,790	2,820	2,200	0	0	0	0	0	0	0	0
117,001 ~ 117,500	4,820	3,850	2,880	2,230	0	0	0	0	0	0	0	0
117,501 ~ 118,000	4,880	3,910	2,940	2,250	0	0	0	0	0	0	0	0
118,001 ~ 118,500	4,940	3,970	3,000	2,280	0	0	0	0	0	0	0	0
118,501 ~ 119,000	5,000	4,030	3,060	2,300	0	0	0	0	0	0	0	0
119,001 ~ 119,500	5,060	4,090	3,120	2,330	0	0	0	0	0	0	0	0
119,501 ~ 120,000	5,120	4,150	3,180	2,350	0	0	0	0	0	0	0	0
120,001 ~ 120,500	5,180	4,210	3,240	2,380	0	0	0	0	0	0	0	0
120,501 ~ 121,000	5,240	4,270	3,300	2,400	0	0	0	0	0	0	0	0
121,001 ~ 121,500	5,300	4,330	3,360	2,430	2,020	0	0	0	0	0	0	0
121,501 ~ 122,000	5,360	4,390	3,420	2,450	2,050	0	0	0	0	0	0	0
122,001 ~ 122,500	5,420	4,450	3,480	2,510	2,070	0	0	0	0	0	0	0
122,501 ~ 123,000	5,480	4,510	3,540	2,570	2,100	0	0	0	0	0	0	0
123,001 ~ 123,500	5,540	4,570	3,600	2,630	2,120	0	0	0	0	0	0	0
123,501 ~ 124,000	5,600	4,630	3,660	2,690	2,150	0	0	0	0	0	0	0
124,001 ~ 124,500	5,660	4,690	3,720	2,750	2,170	0	0	0	0	0	0	0
124,501 ~ 125,000	5,720	4,750	3,780	2,810	2,200	0	0	0	0	0	0	0
125,001 ~ 125,500	5,780	4,810	3,840	2,870	2,220	0	0	0	0	0	0	0
125,501 ~ 126,000	5,840	4,870	3,900	2,930	2,250	0	0	0	0	0	0	0
126,001 ~ 126,500	5,900	4,930	3,960	2,990	2,270	0	0	0	0	0	0	0
126,501 ~ 127,000	5,960	4,990	4,020	3,050	2,300	0	0	0	0	0	0	0
127,001 ~ 127,500	6,020	5,050	4,080	3,110	2,320	0	0	0	0	0	0	0
127,501 ~ 128,000	6,080	5,110	4,140	3,170	2,350	0	0	0	0	0	0	0
128,001 ~ 128,500	6,140	5,170	4,200	3,230	2,370	0	0	0	0	0	0	0
128,501 ~ 129,000	6,200	5,230	4,260	3,290	2,400	0	0	0	0	0	0	0
129,001 ~ 129,500	6,260	5,290	4,320	3,350	2,420	2,020	0	0	0	0	0	0
129,501 ~ 130,000	6,320	5,350	4,380	3,410	2,450	2,050	0	0	0	0	0	0
130,001 ~ 130,500	6,380	5,410	4,440	3,470	2,500	2,070	0	0	0	0	0	0
130,501 ~ 131,000	6,440	5,470	4,500	3,530	2,560	2,100	0	0	0	0	0	0
131,001 ~ 131,500	6,500	5,530	4,560	3,590	2,620	2,120	0	0	0	0	0	0
131,501 ~ 132,000	6,560	5,590	4,620	3,650	2,680	2,150	0	0	0	0	0	0
132,001 ~ 132,500	6,620	5,650	4,680	3,710	2,740	2,170	0	0	0	0	0	0

114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
132,501 ~ 133,000	6,680	5,710	4,740	3,770	2,800	2,200	0	0	0	0	0	0
133,001 ~ 133,500	6,740	5,770	4,800	3,830	2,860	2,220	0	0	0	0	0	0
133,501 ~ 134,000	6,800	5,830	4,860	3,890	2,920	2,250	0	0	0	0	0	0
134,001 ~ 134,500	6,860	5,890	4,920	3,950	2,980	2,270	0	0	0	0	0	0
134,501 ~ 135,000	6,920	5,950	4,980	4,010	3,040	2,300	0	0	0	0	0	0
135,001 ~ 135,500	6,980	6,010	5,040	4,070	3,100	2,320	0	0	0	0	0	0
135,501 ~ 136,000	7,040	6,070	5,100	4,130	3,160	2,350	0	0	0	0	0	0
136,001 ~ 136,500	7,100	6,130	5,160	4,190	3,220	2,370	0	0	0	0	0	0
136,501 ~ 137,000	7,160	6,190	5,220	4,250	3,280	2,400	0	0	0	0	0	0
137,001 ~ 137,500	7,220	6,250	5,280	4,310	3,340	2,420	2,020	0	0	0	0	0
137,501 ~ 138,000	7,280	6,310	5,340	4,370	3,400	2,450	2,040	0	0	0	0	0
138,001 ~ 138,500	7,340	6,370	5,400	4,430	3,460	2,490	2,070	0	0	0	0	0
138,501 ~ 139,000	7,400	6,430	5,460	4,490	3,520	2,550	2,090	0	0	0	0	0
139,001 ~ 139,500	7,460	6,490	5,520	4,550	3,580	2,610	2,120	0	0	0	0	0
139,501 ~ 140,000	7,520	6,550	5,580	4,610	3,640	2,670	2,140	0	0	0	0	0
140,001 ~ 140,500	7,580	6,610	5,640	4,670	3,700	2,730	2,170	0	0	0	0	0
140,501 ~ 141,000	7,640	6,670	5,700	4,730	3,760	2,790	2,190	0	0	0	0	0
141,001 ~ 141,500	7,700	6,730	5,760	4,790	3,820	2,850	2,220	0	0	0	0	0
141,501 ~ 142,000	7,760	6,790	5,820	4,850	3,880	2,910	2,240	0	0	0	0	0
142,001 ~ 142,500	7,820	6,850	5,880	4,910	3,940	2,970	2,270	0	0	0	0	0
142,501 ~ 143,000	7,880	6,910	5,940	4,970	4,000	3,030	2,290	0	0	0	0	0
143,001 ~ 143,500	7,940	6,970	6,000	5,030	4,060	3,090	2,320	0	0	0	0	0
143,501 ~ 144,000	8,000	7,030	6,060	5,090	4,120	3,150	2,340	0	0	0	0	0
144,001 ~ 144,500	8,060	7,090	6,120	5,150	4,180	3,210	2,370	0	0	0	0	0
144,501 ~ 145,000	8,120	7,150	6,180	5,210	4,240	3,270	2,390	0	0	0	0	0
145,001 ~ 145,500	8,180	7,210	6,240	5,270	4,300	3,330	2,420	2,010	0	0	0	0
145,501 ~ 146,000	8,240	7,270	6,300	5,330	4,360	3,390	2,440	2,040	0	0	0	0
146,001 ~ 146,500	8,300	7,330	6,360	5,390	4,420	3,450	2,480	2,060	0	0	0	0
146,501 ~ 147,000	8,360	7,390	6,420	5,450	4,480	3,510	2,540	2,090	0	0	0	0
147,001 ~ 147,500	8,420	7,450	6,480	5,510	4,540	3,570	2,600	2,110	0	0	0	0
147,501 ~ 148,000	8,480	7,510	6,540	5,570	4,600	3,630	2,660	2,140	0	0	0	0
148,001 ~ 148,500	8,540	7,570	6,600	5,630	4,660	3,690	2,720	2,160	0	0	0	0
148,501 ~ 149,000	8,600	7,630	6,660	5,690	4,720	3,750	2,780	2,190	0	0	0	0
149,001 ~ 149,500	8,660	7,690	6,720	5,750	4,780	3,810	2,840	2,210	0	0	0	0
149,501 ~ 150,000	8,720	7,750	6,780	5,810	4,840	3,870	2,900	2,240	0	0	0	0

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 [有配偶者及無配偶者均適用]

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	
150,001 ~ 150,500	8,780	7,810	6,840	5,870	4,900	3,930	2,960	2,260	0	0	0	0	
150,501 ~ 151,000	8,840	7,870	6,900	5,930	4,960	3,990	3,020	2,290	0	0	0	0	
151,001 ~ 151,500	8,900	7,930	6,960	5,990	5,020	4,050	3,080	2,310	0	0	0	0	
151,501 ~ 152,000	8,960	7,990	7,020	6,050	5,080	4,110	3,140	2,340	0	0	0	0	
152,001 ~ 152,500	9,020	8,050	7,080	6,110	5,140	4,170	3,200	2,360	0	0	0	0	
152,501 ~ 153,000	9,080	8,110	7,140	6,170	5,200	4,230	3,260	2,390	0	0	0	0	
153,001 ~ 153,500	9,140	8,170	7,200	6,230	5,260	4,290	3,320	2,410	2,010	0	0	0	
153,501 ~ 154,000	9,200	8,230	7,260	6,290	5,320	4,350	3,380	2,440	2,030	0	0	0	
154,001 ~ 154,500	9,260	8,290	7,320	6,350	5,380	4,410	3,440	2,470	2,060	0	0	0	
154,501 ~ 155,000	9,320	8,350	7,380	6,410	5,440	4,470	3,500	2,530	2,080	0	0	0	
155,001 ~ 155,500	9,380	8,410	7,440	6,470	5,500	4,530	3,560	2,590	2,110	0	0	0	
155,501 ~ 156,000	9,440	8,470	7,500	6,530	5,560	4,590	3,620	2,650	2,130	0	0	0	
156,001 ~ 156,500	9,500	8,530	7,560	6,590	5,620	4,650	3,680	2,710	2,160	0	0	0	
156,501 ~ 157,000	9,560	8,590	7,620	6,650	5,680	4,710	3,740	2,770	2,180	0	0	0	
157,001 ~ 157,500	9,620	8,650	7,680	6,710	5,740	4,770	3,800	2,830	2,210	0	0	0	
157,501 ~ 158,000	9,680	8,710	7,740	6,770	5,800	4,830	3,860	2,890	2,230	0	0	0	
158,001 ~ 158,500	9,740	8,770	7,800	6,830	5,860	4,890	3,920	2,950	2,260	0	0	0	
158,501 ~ 159,000	9,800	8,830	7,860	6,890	5,920	4,950	3,980	3,010	2,280	0	0	0	
159,001 ~ 159,500	9,870	8,890	7,920	6,950	5,980	5,010	4,040	3,070	2,310	0	0	0	
159,501 ~ 160,000	9,970	8,950	7,980	7,010	6,040	5,070	4,100	3,130	2,330	0	0	0	
160,001 ~ 160,500	10,070	9,010	8,040	7,070	6,100	5,130	4,160	3,190	2,360	0	0	0	
160,501 ~ 161,000	10,170	9,070	8,100	7,130	6,160	5,190	4,220	3,250	2,380	0	0	0	
161,001 ~ 161,500	10,270	9,130	8,160	7,190	6,220	5,250	4,280	3,310	2,410	0	0	0	
161,501 ~ 162,000	10,370	9,190	8,220	7,250	6,280	5,310	4,340	3,370	2,430	2,030	0	0	
162,001 ~ 162,500	10,470	9,250	8,280	7,310	6,340	5,370	4,400	3,430	2,460	2,050	0	0	
162,501 ~ 163,000	10,570	9,310	8,340	7,370	6,400	5,430	4,460	3,490	2,520	2,080	0	0	
163,001 ~ 163,500	10,670	9,370	8,400	7,430	6,460	5,490	4,520	3,550	2,580	2,100	0	0	
163,501 ~ 164,000	10,770	9,430	8,460	7,490	6,520	5,550	4,580	3,610	2,640	2,130	0	0	
164,001 ~ 164,500	10,870	9,490	8,520	7,550	6,580	5,610	4,640	3,670	2,700	2,150	0	0	
164,501 ~ 165,000	10,970	9,550	8,580	7,610	6,640	5,670	4,700	3,730	2,760	2,180	0	0	
165,001 ~ 165,500	11,070	9,610	8,640	7,670	6,700	5,730	4,760	3,790	2,820	2,200	0	0	
165,501 ~ 166,000	11,170	9,670	8,700	7,730	6,760	5,790	4,820	3,850	2,880	2,230	0	0	
166,001 ~ 166,500	11,270	9,730	8,760	7,790	6,820	5,850	4,880	3,910	2,940	2,250	0	0	
166,501 ~ 167,000	11,370	9,790	8,820	7,850	6,880	5,910	4,940	3,970	3,000	2,280	0	0	
167,001 ~ 167,500	11,470	9,850	8,880	7,910	6,940	5,970	5,000	4,030	3,060	2,300	0	0	

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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
167,501 ~ 168,000	11,570	9,950	8,940	7,970	7,000	6,030	5,060	4,090	3,120	2,330	0	0
168,001 ~ 168,500	11,670	10,050	9,000	8,030	7,060	6,090	5,120	4,150	3,180	2,350	0	0
168,501 ~ 169,000	11,770	10,150	9,060	8,090	7,120	6,150	5,180	4,210	3,240	2,380	0	0
169,001 ~ 169,500	11,870	10,250	9,120	8,150	7,180	6,210	5,240	4,270	3,300	2,400	0	0
169,501 ~ 170,000	11,970	10,350	9,180	8,210	7,240	6,270	5,300	4,330	3,360	2,430	2,020	0
170,001 ~ 170,500	12,070	10,450	9,240	8,270	7,300	6,330	5,360	4,390	3,420	2,450	2,050	0
170,501 ~ 171,000	12,170	10,550	9,300	8,330	7,360	6,390	5,420	4,450	3,480	2,510	2,070	0
171,001 ~ 171,500	12,270	10,650	9,360	8,390	7,420	6,450	5,480	4,510	3,540	2,570	2,100	0
171,501 ~ 172,000	12,370	10,750	9,420	8,450	7,480	6,510	5,540	4,570	3,600	2,630	2,120	0
172,001 ~ 172,500	12,470	10,850	9,480	8,510	7,540	6,570	5,600	4,630	3,660	2,690	2,150	0
172,501 ~ 173,000	12,570	10,950	9,540	8,570	7,600	6,630	5,660	4,690	3,720	2,750	2,170	0
173,001 ~ 173,500	12,670	11,050	9,600	8,630	7,660	6,690	5,720	4,750	3,780	2,810	2,200	0
173,501 ~ 174,000	12,770	11,150	9,660	8,690	7,720	6,750	5,780	4,810	3,840	2,870	2,220	0
174,001 ~ 174,500	12,870	11,250	9,720	8,750	7,780	6,810	5,840	4,870	3,900	2,930	2,250	0
174,501 ~ 175,000	12,970	11,350	9,780	8,810	7,840	6,870	5,900	4,930	3,960	2,990	2,270	0
175,001 ~ 175,500	13,070	11,450	9,840	8,870	7,900	6,930	5,960	4,990	4,020	3,050	2,300	0
175,501 ~ 176,000	13,170	11,550	9,940	8,930	7,960	6,990	6,020	5,050	4,080	3,110	2,320	0
176,001 ~ 176,500	13,270	11,650	10,040	8,990	8,020	7,050	6,080	5,110	4,140	3,170	2,350	0
176,501 ~ 177,000	13,370	11,750	10,140	9,050	8,080	7,110	6,140	5,170	4,200	3,230	2,370	0
177,001 ~ 177,500	13,470	11,850	10,240	9,110	8,140	7,170	6,200	5,230	4,260	3,290	2,400	0
177,501 ~ 178,000	13,570	11,950	10,340	9,170	8,200	7,230	6,260	5,290	4,320	3,350	2,420	2,020
178,001 ~ 178,500	13,670	12,050	10,440	9,230	8,260	7,290	6,320	5,350	4,380	3,410	2,450	2,050
178,501 ~ 179,000	13,770	12,150	10,540	9,290	8,320	7,350	6,380	5,410	4,440	3,470	2,500	2,070
179,001 ~ 179,500	13,870	12,250	10,640	9,350	8,380	7,410	6,440	5,470	4,500	3,530	2,560	2,100
179,501 ~ 180,000	13,970	12,350	10,740	9,410	8,440	7,470	6,500	5,530	4,560	3,590	2,620	2,120
180,001 ~ 180,500	14,070	12,450	10,840	9,470	8,500	7,530	6,560	5,590	4,620	3,650	2,680	2,150
180,501 ~ 181,000	14,170	12,550	10,940	9,530	8,560	7,590	6,620	5,650	4,680	3,710	2,740	2,170
181,001 ~ 181,500	14,270	12,650	11,040	9,590	8,620	7,650	6,680	5,710	4,740	3,770	2,800	2,200
181,501 ~ 182,000	14,370	12,750	11,140	9,650	8,680	7,710	6,740	5,770	4,800	3,830	2,860	2,220
182,001 ~ 182,500	14,470	12,850	11,240	9,710	8,740	7,770	6,800	5,830	4,860	3,890	2,920	2,250
182,501 ~ 183,000	14,570	12,950	11,340	9,770	8,800	7,830	6,860	5,890	4,920	3,950	2,980	2,270
183,001 ~ 183,500	14,670	13,050	11,440	9,830	8,860	7,890	6,920	5,950	4,980	4,010	3,040	2,300
183,501 ~ 184,000	14,770	13,150	11,540	9,890	8,920	7,950	6,980	6,010	5,040	4,070	3,100	2,320
184,001 ~ 184,500	14,870	13,250	11,640	10,020	8,980	8,010	7,040	6,070	5,100	4,130	3,160	2,350
184,501 ~ 185,000	14,970	13,350	11,740	10,120	9,040	8,070	7,100	6,130	5,160	4,190	3,220	2,370

114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	配偶及受扶養親屬 扣繳稅額											
	0	1	2	3	4	5	6	7	8	9	10	11
185,001 ~ 185,500	15,070	13,450	11,840	10,220	9,100	8,130	7,160	6,190	5,220	4,250	3,280	2,400
185,501 ~ 186,000	15,170	13,550	11,940	10,320	9,160	8,190	7,220	6,250	5,280	4,310	3,340	2,420
186,001 ~ 186,500	15,270	13,650	12,040	10,420	9,220	8,250	7,280	6,310	5,340	4,370	3,400	2,450
186,501 ~ 187,000	15,370	13,750	12,140	10,520	9,280	8,310	7,340	6,370	5,400	4,430	3,460	2,490
187,001 ~ 187,500	15,470	13,850	12,240	10,620	9,340	8,370	7,400	6,430	5,460	4,490	3,520	2,550
187,501 ~ 188,000	15,570	13,950	12,340	10,720	9,400	8,430	7,460	6,490	5,520	4,550	3,580	2,610
188,001 ~ 188,500	15,670	14,050	12,440	10,820	9,460	8,490	7,520	6,550	5,580	4,610	3,640	2,670
188,501 ~ 189,000	15,770	14,150	12,540	10,920	9,520	8,550	7,580	6,610	5,640	4,670	3,700	2,730
189,001 ~ 189,500	15,870	14,250	12,640	11,020	9,580	8,610	7,640	6,670	5,700	4,730	3,760	2,790
189,501 ~ 190,000	15,970	14,350	12,740	11,120	9,640	8,670	7,700	6,730	5,760	4,790	3,820	2,850
190,001 ~ 190,500	16,070	14,450	12,840	11,220	9,700	8,730	7,760	6,790	5,820	4,850	3,880	2,910
190,501 ~ 191,000	16,170	14,550	12,940	11,320	9,760	8,790	7,820	6,850	5,880	4,910	3,940	2,970
191,001 ~ 191,500	16,270	14,650	13,040	11,420	9,820	8,850	7,880	6,910	5,940	4,970	4,000	3,030
191,501 ~ 192,000	16,370	14,750	13,140	11,520	9,900	8,910	7,940	6,970	6,000	5,030	4,060	3,090
192,001 ~ 192,500	16,470	14,850	13,240	11,620	10,000	8,970	8,000	7,030	6,060	5,090	4,120	3,150
192,501 ~ 193,000	16,570	14,950	13,340	11,720	10,100	9,030	8,060	7,090	6,120	5,150	4,180	3,210
193,001 ~ 193,500	16,670	15,050	13,440	11,820	10,200	9,090	8,120	7,150	6,180	5,210	4,240	3,270
193,501 ~ 194,000	16,770	15,150	13,540	11,920	10,300	9,150	8,180	7,210	6,240	5,270	4,300	3,330
194,001 ~ 194,500	16,870	15,250	13,640	12,020	10,400	9,210	8,240	7,270	6,300	5,330	4,360	3,390
194,501 ~ 195,000	16,970	15,350	13,740	12,120	10,500	9,270	8,300	7,330	6,360	5,390	4,420	3,450
195,001 ~ 195,500	17,070	15,450	13,840	12,220	10,600	9,330	8,360	7,390	6,420	5,450	4,480	3,510
195,501 ~ 196,000	17,170	15,550	13,940	12,320	10,700	9,390	8,420	7,450	6,480	5,510	4,540	3,570
196,001 ~ 196,500	17,270	15,650	14,040	12,420	10,800	9,450	8,480	7,510	6,540	5,570	4,600	3,630
196,501 ~ 197,000	17,370	15,750	14,140	12,520	10,900	9,510	8,540	7,570	6,600	5,630	4,660	3,690
197,001 ~ 197,500	17,470	15,850	14,240	12,620	11,000	9,570	8,600	7,630	6,660	5,690	4,720	3,750
197,501 ~ 198,000	17,570	15,950	14,340	12,720	11,100	9,630	8,660	7,690	6,720	5,750	4,780	3,810
198,001 ~ 198,500	17,670	16,050	14,440	12,820	11,200	9,690	8,720	7,750	6,780	5,810	4,840	3,870
198,501 ~ 199,000	17,770	16,150	14,540	12,920	11,300	9,750	8,780	7,810	6,840	5,870	4,900	3,930
199,001 ~ 199,500	17,870	16,250	14,640	13,020	11,400	9,810	8,840	7,870	6,900	5,930	4,960	3,990
199,501 ~ 200,000	17,970	16,350	14,740	13,120	11,500	9,890	8,900	7,930	6,960	5,990	5,020	4,050
200,001 ~ 200,500	18,070	16,450	14,840	13,220	11,600	9,990	8,960	7,990	7,020	6,050	5,080	4,110
200,501 ~ 201,000	18,170	16,550	14,940	13,320	11,700	10,090	9,020	8,050	7,080	6,110	5,140	4,170
201,001 ~ 201,500	18,270	16,650	15,040	13,420	11,800	10,190	9,080	8,110	7,140	6,170	5,200	4,230
201,501 ~ 202,000	18,370	16,750	15,140	13,520	11,900	10,290	9,140	8,170	7,200	6,230	5,260	4,290
202,001 ~ 202,500	18,470	16,850	15,240	13,620	12,000	10,390	9,200	8,230	7,260	6,290	5,320	4,350



114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
202,501 ~ 203,000	18,570	16,950	15,340	13,720	12,100	10,490	9,260	8,290	7,320	6,350	5,380	4,410
203,001 ~ 203,500	18,670	17,050	15,440	13,820	12,200	10,590	9,320	8,350	7,380	6,410	5,440	4,470
203,501 ~ 204,000	18,770	17,150	15,540	13,920	12,300	10,690	9,380	8,410	7,440	6,470	5,500	4,530
204,001 ~ 204,500	18,870	17,250	15,640	14,020	12,400	10,790	9,440	8,470	7,500	6,530	5,560	4,590
204,501 ~ 205,000	18,970	17,350	15,740	14,120	12,500	10,890	9,500	8,530	7,560	6,590	5,620	4,650
205,001 ~ 205,500	19,070	17,450	15,840	14,220	12,600	10,990	9,560	8,590	7,620	6,650	5,680	4,710
205,501 ~ 206,000	19,170	17,550	15,940	14,320	12,700	11,090	9,620	8,650	7,680	6,710	5,740	4,770
206,001 ~ 206,500	19,270	17,650	16,040	14,420	12,800	11,190	9,680	8,710	7,740	6,770	5,800	4,830
206,501 ~ 207,000	19,370	17,750	16,140	14,520	12,900	11,290	9,740	8,770	7,800	6,830	5,860	4,890
207,001 ~ 207,500	19,470	17,850	16,240	14,620	13,000	11,390	9,800	8,830	7,860	6,890	5,920	4,950
207,501 ~ 208,000	19,570	17,950	16,340	14,720	13,100	11,490	9,870	8,890	7,920	6,950	5,980	5,010
208,001 ~ 208,500	19,670	18,050	16,440	14,820	13,200	11,590	9,970	8,950	7,980	7,010	6,040	5,070
208,501 ~ 209,000	19,770	18,150	16,540	14,920	13,300	11,690	10,070	9,010	8,040	7,070	6,100	5,130
209,001 ~ 209,500	19,870	18,250	16,640	15,020	13,400	11,790	10,170	9,070	8,100	7,130	6,160	5,190
209,501 ~ 210,000	19,970	18,350	16,740	15,120	13,500	11,890	10,270	9,130	8,160	7,190	6,220	5,250
210,001 ~ 210,500	20,070	18,450	16,840	15,220	13,600	11,990	10,370	9,190	8,220	7,250	6,280	5,310
210,501 ~ 211,000	20,170	18,550	16,940	15,320	13,700	12,090	10,470	9,250	8,280	7,310	6,340	5,370
211,001 ~ 211,500	20,270	18,650	17,040	15,420	13,800	12,190	10,570	9,310	8,340	7,370	6,400	5,430
211,501 ~ 212,000	20,370	18,750	17,140	15,520	13,900	12,290	10,670	9,370	8,400	7,430	6,460	5,490
212,001 ~ 212,500	20,470	18,850	17,240	15,620	14,000	12,390	10,770	9,430	8,460	7,490	6,520	5,550
212,501 ~ 213,000	20,570	18,950	17,340	15,720	14,100	12,490	10,870	9,490	8,520	7,550	6,580	5,610
213,001 ~ 213,500	20,670	19,050	17,440	15,820	14,200	12,590	10,970	9,550	8,580	7,610	6,640	5,670
213,501 ~ 214,000	20,770	19,150	17,540	15,920	14,300	12,690	11,070	9,610	8,640	7,670	6,700	5,730
214,001 ~ 214,500	20,870	19,250	17,640	16,020	14,400	12,790	11,170	9,670	8,700	7,730	6,760	5,790
214,501 ~ 215,000	20,970	19,350	17,740	16,120	14,500	12,890	11,270	9,730	8,760	7,790	6,820	5,850
215,001 ~ 215,500	21,070	19,450	17,840	16,220	14,600	12,990	11,370	9,790	8,820	7,850	6,880	5,910
215,501 ~ 216,000	21,170	19,550	17,940	16,320	14,700	13,090	11,470	9,850	8,880	7,910	6,940	5,970
216,001 ~ 216,500	21,270	19,650	18,040	16,420	14,800	13,190	11,570	9,950	8,940	7,970	7,000	6,030
216,501 ~ 217,000	21,370	19,750	18,140	16,520	14,900	13,290	11,670	10,050	9,000	8,030	7,060	6,090
217,001 ~ 217,500	21,470	19,850	18,240	16,620	15,000	13,390	11,770	10,150	9,060	8,090	7,120	6,150
217,501 ~ 218,000	21,570	19,950	18,340	16,720	15,100	13,490	11,870	10,250	9,120	8,150	7,180	6,210
218,001 ~ 218,500	21,670	20,050	18,440	16,820	15,200	13,590	11,970	10,350	9,180	8,210	7,240	6,270
218,501 ~ 219,000	21,770	20,150	18,540	16,920	15,300	13,690	12,070	10,450	9,240	8,270	7,300	6,330
219,001 ~ 219,500	21,870	20,250	18,640	17,020	15,400	13,790	12,170	10,550	9,300	8,330	7,360	6,390
219,501 ~ 220,000	21,970	20,350	18,740	17,120	15,500	13,890	12,270	10,650	9,360	8,390	7,420	6,450

114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	配偶及受扶養親屬 扣繳稅額											
	0	1	2	3	4	5	6	7	8	9	10	11
220,001 ~ 220,500	22,070	20,450	18,840	17,220	15,600	13,990	12,370	10,750	9,420	8,450	7,480	6,510
220,501 ~ 221,000	22,170	20,550	18,940	17,320	15,700	14,090	12,470	10,850	9,480	8,510	7,540	6,570
221,001 ~ 221,500	22,270	20,650	19,040	17,420	15,800	14,190	12,570	10,950	9,540	8,570	7,600	6,630
221,501 ~ 222,000	22,370	20,750	19,140	17,520	15,900	14,290	12,670	11,050	9,600	8,630	7,660	6,690
222,001 ~ 222,500	22,470	20,850	19,240	17,620	16,000	14,390	12,770	11,150	9,660	8,690	7,720	6,750
222,501 ~ 223,000	22,570	20,950	19,340	17,720	16,100	14,490	12,870	11,250	9,720	8,750	7,780	6,810
223,001 ~ 223,500	22,670	21,050	19,440	17,820	16,200	14,590	12,970	11,350	9,780	8,810	7,840	6,870
223,501 ~ 224,000	22,770	21,150	19,540	17,920	16,300	14,690	13,070	11,450	9,840	8,870	7,900	6,930
224,001 ~ 224,500	22,870	21,250	19,640	18,020	16,400	14,790	13,170	11,550	9,940	8,930	7,960	6,990
224,501 ~ 225,000	22,970	21,350	19,740	18,120	16,500	14,890	13,270	11,650	10,040	8,990	8,020	7,050
225,001 ~ 225,500	23,070	21,450	19,840	18,220	16,600	14,990	13,370	11,750	10,140	9,050	8,080	7,110
225,501 ~ 226,000	23,170	21,550	19,940	18,320	16,700	15,090	13,470	11,850	10,240	9,110	8,140	7,170
226,001 ~ 226,500	23,270	21,650	20,040	18,420	16,800	15,190	13,570	11,950	10,340	9,170	8,200	7,230
226,501 ~ 227,000	23,370	21,750	20,140	18,520	16,900	15,290	13,670	12,050	10,440	9,230	8,260	7,290
227,001 ~ 227,500	23,470	21,850	20,240	18,620	17,000	15,390	13,770	12,150	10,540	9,290	8,320	7,350
227,501 ~ 228,000	23,570	21,950	20,340	18,720	17,100	15,490	13,870	12,250	10,640	9,350	8,380	7,410
228,001 ~ 228,500	23,670	22,050	20,440	18,820	17,200	15,590	13,970	12,350	10,740	9,410	8,440	7,470
228,501 ~ 229,000	23,770	22,150	20,540	18,920	17,300	15,690	14,070	12,450	10,840	9,470	8,500	7,530
229,001 ~ 229,500	23,870	22,250	20,640	19,020	17,400	15,790	14,170	12,550	10,940	9,530	8,560	7,590
229,501 ~ 230,000	23,970	22,350	20,740	19,120	17,500	15,890	14,270	12,650	11,040	9,590	8,620	7,650
230,001 ~ 230,500	24,070	22,450	20,840	19,220	17,600	15,990	14,370	12,750	11,140	9,650	8,680	7,710
230,501 ~ 231,000	24,170	22,550	20,940	19,320	17,700	16,090	14,470	12,850	11,240	9,710	8,740	7,770
231,001 ~ 231,500	24,270	22,650	21,040	19,420	17,800	16,190	14,570	12,950	11,340	9,770	8,800	7,830
231,501 ~ 232,000	24,370	22,750	21,140	19,520	17,900	16,290	14,670	13,050	11,440	9,830	8,860	7,890
232,001 ~ 232,500	24,470	22,850	21,240	19,620	18,000	16,390	14,770	13,150	11,540	9,920	8,920	7,950
232,501 ~ 233,000	24,570	22,950	21,340	19,720	18,100	16,490	14,870	13,250	11,640	10,020	8,980	8,010
233,001 ~ 233,500	24,670	23,050	21,440	19,820	18,200	16,590	14,970	13,350	11,740	10,120	9,040	8,070
233,501 ~ 234,000	24,770	23,150	21,540	19,920	18,300	16,690	15,070	13,450	11,840	10,220	9,100	8,130
234,001 ~ 234,500	24,870	23,250	21,640	20,020	18,400	16,790	15,170	13,550	11,940	10,320	9,160	8,190
234,501 ~ 235,000	24,970	23,350	21,740	20,120	18,500	16,890	15,270	13,650	12,040	10,420	9,220	8,250
235,001 ~ 235,500	25,070	23,450	21,840	20,220	18,600	16,990	15,370	13,750	12,140	10,520	9,280	8,310
235,501 ~ 236,000	25,170	23,550	21,940	20,320	18,700	17,090	15,470	13,850	12,240	10,620	9,340	8,370
236,001 ~ 236,500	25,270	23,650	22,040	20,420	18,800	17,190	15,570	13,950	12,340	10,720	9,400	8,430
236,501 ~ 237,000	25,370	23,750	22,140	20,520	18,900	17,290	15,670	14,050	12,440	10,820	9,460	8,490
237,001 ~ 237,500	25,470	23,850	22,240	20,620	19,000	17,390	15,770	14,150	12,540	10,920	9,520	8,550

114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
237,501 ~ 238,000	25,570	23,950	22,340	20,720	19,100	17,490	15,870	14,250	12,640	11,020	9,580	8,610
238,001 ~ 238,500	25,670	24,050	22,440	20,820	19,200	17,590	15,970	14,350	12,740	11,120	9,640	8,670
238,501 ~ 239,000	25,770	24,150	22,540	20,920	19,300	17,690	16,070	14,450	12,840	11,220	9,700	8,730
239,001 ~ 239,500	25,870	24,250	22,640	21,020	19,400	17,790	16,170	14,550	12,940	11,320	9,760	8,790
239,501 ~ 240,000	25,970	24,350	22,740	21,120	19,500	17,890	16,270	14,650	13,040	11,420	9,820	8,850
240,001 ~ 240,500	26,070	24,450	22,840	21,220	19,600	17,990	16,370	14,750	13,140	11,520	9,900	8,910
240,501 ~ 241,000	26,170	24,550	22,940	21,320	19,700	18,090	16,470	14,850	13,240	11,620	10,000	8,970
241,001 ~ 241,500	26,270	24,650	23,040	21,420	19,800	18,190	16,570	14,950	13,340	11,720	10,100	9,030
241,501 ~ 242,000	26,370	24,750	23,140	21,520	19,900	18,290	16,670	15,050	13,440	11,820	10,200	9,090
242,001 ~ 242,500	26,470	24,850	23,240	21,620	20,000	18,390	16,770	15,150	13,540	11,920	10,300	9,150
242,501 ~ 243,000	26,570	24,950	23,340	21,720	20,100	18,490	16,870	15,250	13,640	12,020	10,400	9,210
243,001 ~ 243,500	26,670	25,050	23,440	21,820	20,200	18,590	16,970	15,350	13,740	12,120	10,500	9,270
243,501 ~ 244,000	26,770	25,150	23,540	21,920	20,300	18,690	17,070	15,450	13,840	12,220	10,600	9,330
244,001 ~ 244,500	26,870	25,250	23,640	22,020	20,400	18,790	17,170	15,550	13,940	12,320	10,700	9,390
244,501 ~ 245,000	26,970	25,350	23,740	22,120	20,500	18,890	17,270	15,650	14,040	12,420	10,800	9,450
245,001 ~ 245,500	27,070	25,450	23,840	22,220	20,600	18,990	17,370	15,750	14,140	12,520	10,900	9,510
245,501 ~ 246,000	27,170	25,550	23,940	22,320	20,700	19,090	17,470	15,850	14,240	12,620	11,000	9,570
246,001 ~ 246,500	27,270	25,650	24,040	22,420	20,800	19,190	17,570	15,950	14,340	12,720	11,100	9,630
246,501 ~ 247,000	27,370	25,750	24,140	22,520	20,900	19,290	17,670	16,050	14,440	12,820	11,200	9,690
247,001 ~ 247,500	27,470	25,850	24,240	22,620	21,000	19,390	17,770	16,150	14,540	12,920	11,300	9,750
247,501 ~ 248,000	27,570	25,950	24,340	22,720	21,100	19,490	17,870	16,250	14,640	13,020	11,400	9,810
248,001 ~ 248,500	27,670	26,050	24,440	22,820	21,200	19,590	17,970	16,350	14,740	13,120	11,500	9,890
248,501 ~ 249,000	27,770	26,150	24,540	22,920	21,300	19,690	18,070	16,450	14,840	13,220	11,600	9,990
249,001 ~ 249,500	27,870	26,250	24,640	23,020	21,400	19,790	18,170	16,550	14,940	13,320	11,700	10,090
249,501 ~ 250,000	27,970	26,350	24,740	23,120	21,500	19,890	18,270	16,650	15,040	13,420	11,800	10,190
250,001 ~ 250,500	28,070	26,450	24,840	23,220	21,600	19,990	18,370	16,750	15,140	13,520	11,900	10,290
250,501 ~ 251,000	28,170	26,550	24,940	23,320	21,700	20,090	18,470	16,850	15,240	13,620	12,000	10,390
251,001 ~ 251,500	28,270	26,650	25,040	23,420	21,800	20,190	18,570	16,950	15,340	13,720	12,100	10,490
251,501 ~ 252,000	28,370	26,750	25,140	23,520	21,900	20,290	18,670	17,050	15,440	13,820	12,200	10,590
252,001 ~ 252,500	28,470	26,850	25,240	23,620	22,000	20,390	18,770	17,150	15,540	13,920	12,300	10,690
252,501 ~ 253,000	28,570	26,950	25,340	23,720	22,100	20,490	18,870	17,250	15,640	14,020	12,400	10,790
253,001 ~ 253,500	28,670	27,050	25,440	23,820	22,200	20,590	18,970	17,350	15,740	14,120	12,500	10,890
253,501 ~ 254,000	28,770	27,150	25,540	23,920	22,300	20,690	19,070	17,450	15,840	14,220	12,600	10,990
254,001 ~ 254,500	28,870	27,250	25,640	24,020	22,400	20,790	19,170	17,550	15,940	14,320	12,700	11,090
254,501 ~ 255,000	28,970	27,350	25,740	24,120	22,500	20,890	19,270	17,650	16,040	14,420	12,800	11,190

114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 \ 配偶及受扶養親屬扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
255,001 ~ 255,500	29,070	27,450	25,840	24,220	22,600	20,990	19,370	17,750	16,140	14,520	12,900	11,290
255,501 ~ 256,000	29,170	27,550	25,940	24,320	22,700	21,090	19,470	17,850	16,240	14,620	13,000	11,390
256,001 ~ 256,500	29,270	27,650	26,040	24,420	22,800	21,190	19,570	17,950	16,340	14,720	13,100	11,490
256,501 ~ 257,000	29,370	27,750	26,140	24,520	22,900	21,290	19,670	18,050	16,440	14,820	13,200	11,590
257,001 ~ 257,500	29,470	27,850	26,240	24,620	23,000	21,390	19,770	18,150	16,540	14,920	13,300	11,690
257,501 ~ 258,000	29,570	27,950	26,340	24,720	23,100	21,490	19,870	18,250	16,640	15,020	13,400	11,790
258,001 ~ 258,500	29,670	28,050	26,440	24,820	23,200	21,590	19,970	18,350	16,740	15,120	13,500	11,890
258,501 ~ 259,000	29,770	28,150	26,540	24,920	23,300	21,690	20,070	18,450	16,840	15,220	13,600	11,990
259,001 ~ 259,500	29,870	28,250	26,640	25,020	23,400	21,790	20,170	18,550	16,940	15,320	13,700	12,090
259,501 ~ 260,000	29,970	28,350	26,740	25,120	23,500	21,890	20,270	18,650	17,040	15,420	13,800	12,190
260,001 ~ 260,500	30,070	28,450	26,840	25,220	23,600	21,990	20,370	18,750	17,140	15,520	13,900	12,290
260,501 ~ 261,000	30,170	28,550	26,940	25,320	23,700	22,090	20,470	18,850	17,240	15,620	14,000	12,390
261,001 ~ 261,500	30,270	28,650	27,040	25,420	23,800	22,190	20,570	18,950	17,340	15,720	14,100	12,490
261,501 ~ 262,000	30,370	28,750	27,140	25,520	23,900	22,290	20,670	19,050	17,440	15,820	14,200	12,590
262,001 ~ 262,500	30,470	28,850	27,240	25,620	24,000	22,390	20,770	19,150	17,540	15,920	14,300	12,690
262,501 ~ 263,000	30,570	28,950	27,340	25,720	24,100	22,490	20,870	19,250	17,640	16,020	14,400	12,790
263,001 ~ 263,500	30,670	29,050	27,440	25,820	24,200	22,590	20,970	19,350	17,740	16,120	14,500	12,890
263,501 ~ 264,000	30,770	29,150	27,540	25,920	24,300	22,690	21,070	19,450	17,840	16,220	14,600	12,990
264,001 ~ 264,500	30,870	29,250	27,640	26,020	24,400	22,790	21,170	19,550	17,940	16,320	14,700	13,090
264,501 ~ 265,000	30,970	29,350	27,740	26,120	24,500	22,890	21,270	19,650	18,040	16,420	14,800	13,190
265,001 ~ 265,500	31,070	29,450	27,840	26,220	24,600	22,990	21,370	19,750	18,140	16,520	14,900	13,290
265,501 ~ 266,000	31,170	29,550	27,940	26,320	24,700	23,090	21,470	19,850	18,240	16,620	15,000	13,390
266,001 ~ 266,500	31,270	29,650	28,040	26,420	24,800	23,190	21,570	19,950	18,340	16,720	15,100	13,490
266,501 ~ 267,000	31,370	29,750	28,140	26,520	24,900	23,290	21,670	20,050	18,440	16,820	15,200	13,590
267,001 ~ 267,500	31,470	29,850	28,240	26,620	25,000	23,390	21,770	20,150	18,540	16,920	15,300	13,690
267,501 ~ 268,000	31,570	29,950	28,340	26,720	25,100	23,490	21,870	20,250	18,640	17,020	15,400	13,790
268,001 ~ 268,500	31,670	30,050	28,440	26,820	25,200	23,590	21,970	20,350	18,740	17,120	15,500	13,890
268,501 ~ 269,000	31,770	30,150	28,540	26,920	25,300	23,690	22,070	20,450	18,840	17,220	15,600	13,990
269,001 ~ 269,500	31,870	30,250	28,640	27,020	25,400	23,790	22,170	20,550	18,940	17,320	15,700	14,090
269,501 ~ 270,000	31,970	30,350	28,740	27,120	25,500	23,890	22,270	20,650	19,040	17,420	15,800	14,190
270,001 ~ 270,500	32,100	30,450	28,840	27,220	25,600	23,990	22,370	20,750	19,140	17,520	15,900	14,290
270,501 ~ 271,000	32,250	30,550	28,940	27,320	25,700	24,090	22,470	20,850	19,240	17,620	16,000	14,390
271,001 ~ 271,500	32,400	30,650	29,040	27,420	25,800	24,190	22,570	20,950	19,340	17,720	16,100	14,490
271,501 ~ 272,000	32,550	30,750	29,140	27,520	25,900	24,290	22,670	21,050	19,440	17,820	16,200	14,590
272,001 ~ 272,500	32,700	30,850	29,240	27,620	26,000	24,390	22,770	21,150	19,540	17,920	16,300	14,690

114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
272,501 ~ 273,000	32,850	30,950	29,340	27,720	26,100	24,490	22,870	21,250	19,640	18,020	16,400	14,790
273,001 ~ 273,500	33,000	31,050	29,440	27,820	26,200	24,590	22,970	21,350	19,740	18,120	16,500	14,890
273,501 ~ 274,000	33,150	31,150	29,540	27,920	26,300	24,690	23,070	21,450	19,840	18,220	16,600	14,990
274,001 ~ 274,500	33,300	31,250	29,640	28,020	26,400	24,790	23,170	21,550	19,940	18,320	16,700	15,090
274,501 ~ 275,000	33,450	31,350	29,740	28,120	26,500	24,890	23,270	21,650	20,040	18,420	16,800	15,190
275,001 ~ 275,500	33,600	31,450	29,840	28,220	26,600	24,990	23,370	21,750	20,140	18,520	16,900	15,290
275,501 ~ 276,000	33,750	31,550	29,940	28,320	26,700	25,090	23,470	21,850	20,240	18,620	17,000	15,390
276,001 ~ 276,500	33,900	31,650	30,040	28,420	26,800	25,190	23,570	21,950	20,340	18,720	17,100	15,490
276,501 ~ 277,000	34,050	31,750	30,140	28,520	26,900	25,290	23,670	22,050	20,440	18,820	17,200	15,590
277,001 ~ 277,500	34,200	31,850	30,240	28,620	27,000	25,390	23,770	22,150	20,540	18,920	17,300	15,690
277,501 ~ 278,000	34,350	31,950	30,340	28,720	27,100	25,490	23,870	22,250	20,640	19,020	17,400	15,790
278,001 ~ 278,500	34,500	32,070	30,440	28,820	27,200	25,590	23,970	22,350	20,740	19,120	17,500	15,890
278,501 ~ 279,000	34,650	32,220	30,540	28,920	27,300	25,690	24,070	22,450	20,840	19,220	17,600	15,990
279,001 ~ 279,500	34,800	32,370	30,640	29,020	27,400	25,790	24,170	22,550	20,940	19,320	17,700	16,090
279,501 ~ 280,000	34,950	32,520	30,740	29,120	27,500	25,890	24,270	22,650	21,040	19,420	17,800	16,190
280,001 ~ 280,500	35,100	32,670	30,840	29,220	27,600	25,990	24,370	22,750	21,140	19,520	17,900	16,290
280,501 ~ 281,000	35,250	32,820	30,940	29,320	27,700	26,090	24,470	22,850	21,240	19,620	18,000	16,390
281,001 ~ 281,500	35,400	32,970	31,040	29,420	27,800	26,190	24,570	22,950	21,340	19,720	18,100	16,490
281,501 ~ 282,000	35,550	33,120	31,140	29,520	27,900	26,290	24,670	23,050	21,440	19,820	18,200	16,590
282,001 ~ 282,500	35,700	33,270	31,240	29,620	28,000	26,390	24,770	23,150	21,540	19,920	18,300	16,690
282,501 ~ 283,000	35,850	33,420	31,340	29,720	28,100	26,490	24,870	23,250	21,640	20,020	18,400	16,790
283,001 ~ 283,500	36,000	33,570	31,440	29,820	28,200	26,590	24,970	23,350	21,740	20,120	18,500	16,890
283,501 ~ 284,000	36,150	33,720	31,540	29,920	28,300	26,690	25,070	23,450	21,840	20,220	18,600	16,990
284,001 ~ 284,500	36,300	33,870	31,640	30,020	28,400	26,790	25,170	23,550	21,940	20,320	18,700	17,090
284,501 ~ 285,000	36,450	34,020	31,740	30,120	28,500	26,890	25,270	23,650	22,040	20,420	18,800	17,190
285,001 ~ 285,500	36,600	34,170	31,840	30,220	28,600	26,990	25,370	23,750	22,140	20,520	18,900	17,290
285,501 ~ 286,000	36,750	34,320	31,940	30,320	28,700	27,090	25,470	23,850	22,240	20,620	19,000	17,390
286,001 ~ 286,500	36,900	34,470	32,050	30,420	28,800	27,190	25,570	23,950	22,340	20,720	19,100	17,490
286,501 ~ 287,000	37,050	34,620	32,200	30,520	28,900	27,290	25,670	24,050	22,440	20,820	19,200	17,590
287,001 ~ 287,500	37,200	34,770	32,350	30,620	29,000	27,390	25,770	24,150	22,540	20,920	19,300	17,690
287,501 ~ 288,000	37,350	34,920	32,500	30,720	29,100	27,490	25,870	24,250	22,640	21,020	19,400	17,790
288,001 ~ 288,500	37,500	35,070	32,650	30,820	29,200	27,590	25,970	24,350	22,740	21,120	19,500	17,890
288,501 ~ 289,000	37,650	35,220	32,800	30,920	29,300	27,690	26,070	24,450	22,840	21,220	19,600	17,990
289,001 ~ 289,500	37,800	35,370	32,950	31,020	29,400	27,790	26,170	24,550	22,940	21,320	19,700	18,090
289,501 ~ 290,000	37,950	35,520	33,100	31,120	29,500	27,890	26,270	24,650	23,040	21,420	19,800	18,190

114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	配偶及受扶養親屬 扣繳稅額											
	0	1	2	3	4	5	6	7	8	9	10	11
290,001 ~ 290,500	38,100	35,670	33,250	31,220	29,600	27,990	26,370	24,750	23,140	21,520	19,900	18,290
290,501 ~ 291,000	38,250	35,820	33,400	31,320	29,700	28,090	26,470	24,850	23,240	21,620	20,000	18,390
291,001 ~ 291,500	38,400	35,970	33,550	31,420	29,800	28,190	26,570	24,950	23,340	21,720	20,100	18,490
291,501 ~ 292,000	38,550	36,120	33,700	31,520	29,900	28,290	26,670	25,050	23,440	21,820	20,200	18,590
292,001 ~ 292,500	38,700	36,270	33,850	31,620	30,000	28,390	26,770	25,150	23,540	21,920	20,300	18,690
292,501 ~ 293,000	38,850	36,420	34,000	31,720	30,100	28,490	26,870	25,250	23,640	22,020	20,400	18,790
293,001 ~ 293,500	39,000	36,570	34,150	31,820	30,200	28,590	26,970	25,350	23,740	22,120	20,500	18,890
293,501 ~ 294,000	39,150	36,720	34,300	31,920	30,300	28,690	27,070	25,450	23,840	22,220	20,600	18,990
294,001 ~ 294,500	39,300	36,870	34,450	32,020	30,400	28,790	27,170	25,550	23,940	22,320	20,700	19,090
294,501 ~ 295,000	39,450	37,020	34,600	32,170	30,500	28,890	27,270	25,650	24,040	22,420	20,800	19,190
295,001 ~ 295,500	39,600	37,170	34,750	32,320	30,600	28,990	27,370	25,750	24,140	22,520	20,900	19,290
295,501 ~ 296,000	39,750	37,320	34,900	32,470	30,700	29,090	27,470	25,850	24,240	22,620	21,000	19,390
296,001 ~ 296,500	39,900	37,470	35,050	32,620	30,800	29,190	27,570	25,950	24,340	22,720	21,100	19,490
296,501 ~ 297,000	40,050	37,620	35,200	32,770	30,900	29,290	27,670	26,050	24,440	22,820	21,200	19,590
297,001 ~ 297,500	40,200	37,770	35,350	32,920	31,000	29,390	27,770	26,150	24,540	22,920	21,300	19,690
297,501 ~ 298,000	40,350	37,920	35,500	33,070	31,100	29,490	27,870	26,250	24,640	23,020	21,400	19,790
298,001 ~ 298,500	40,500	38,070	35,650	33,220	31,200	29,590	27,970	26,350	24,740	23,120	21,500	19,890
298,501 ~ 299,000	40,650	38,220	35,800	33,370	31,300	29,690	28,070	26,450	24,840	23,220	21,600	19,990
299,001 ~ 299,500	40,800	38,370	35,950	33,520	31,400	29,790	28,170	26,550	24,940	23,320	21,700	20,090
299,501 ~ 300,000	40,950	38,520	36,100	33,670	31,500	29,890	28,270	26,650	25,040	23,420	21,800	20,190
300,001 ~ 300,500	41,100	38,670	36,250	33,820	31,600	29,990	28,370	26,750	25,140	23,520	21,900	20,290
300,501 ~ 301,000	41,250	38,820	36,400	33,970	31,700	30,090	28,470	26,850	25,240	23,620	22,000	20,390
301,001 ~ 301,500	41,400	38,970	36,550	34,120	31,800	30,190	28,570	26,950	25,340	23,720	22,100	20,490
301,501 ~ 302,000	41,550	39,120	36,700	34,270	31,900	30,290	28,670	27,050	25,440	23,820	22,200	20,590
302,001 ~ 302,500	41,700	39,270	36,850	34,420	32,000	30,390	28,770	27,150	25,540	23,920	22,300	20,690
302,501 ~ 303,000	41,850	39,420	37,000	34,570	32,150	30,490	28,870	27,250	25,640	24,020	22,400	20,790
303,001 ~ 303,500	42,000	39,570	37,150	34,720	32,300	30,590	28,970	27,350	25,740	24,120	22,500	20,890
303,501 ~ 304,000	42,150	39,720	37,300	34,870	32,450	30,690	29,070	27,450	25,840	24,220	22,600	20,990
304,001 ~ 304,500	42,300	39,870	37,450	35,020	32,600	30,790	29,170	27,550	25,940	24,320	22,700	21,090
304,501 ~ 305,000	42,450	40,020	37,600	35,170	32,750	30,890	29,270	27,650	26,040	24,420	22,800	21,190
305,001 ~ 305,500	42,600	40,170	37,750	35,320	32,900	30,990	29,370	27,750	26,140	24,520	22,900	21,290
305,501 ~ 306,000	42,750	40,320	37,900	35,470	33,050	31,090	29,470	27,850	26,240	24,620	23,000	21,390
306,001 ~ 306,500	42,900	40,470	38,050	35,620	33,200	31,190	29,570	27,950	26,340	24,720	23,100	21,490
306,501 ~ 307,000	43,050	40,620	38,200	35,770	33,350	31,290	29,670	28,050	26,440	24,820	23,200	21,590
307,001 ~ 307,500	43,200	40,770	38,350	35,920	33,500	31,390	29,770	28,150	26,540	24,920	23,300	21,690

114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
307,501 ~ 308,000	43,350	40,920	38,500	36,070	33,650	31,490	29,870	28,250	26,640	25,020	23,400	21,790
308,001 ~ 308,500	43,500	41,070	38,650	36,220	33,800	31,590	29,970	28,350	26,740	25,120	23,500	21,890
308,501 ~ 309,000	43,650	41,220	38,800	36,370	33,950	31,690	30,070	28,450	26,840	25,220	23,600	21,990
309,001 ~ 309,500	43,800	41,370	38,950	36,520	34,100	31,790	30,170	28,550	26,940	25,320	23,700	22,090
309,501 ~ 310,000	43,950	41,520	39,100	36,670	34,250	31,890	30,270	28,650	27,040	25,420	23,800	22,190
310,001 ~ 310,500	44,100	41,670	39,250	36,820	34,400	31,990	30,370	28,750	27,140	25,520	23,900	22,290
310,501 ~ 311,000	44,250	41,820	39,400	36,970	34,550	32,120	30,470	28,850	27,240	25,620	24,000	22,390
311,001 ~ 311,500	44,400	41,970	39,550	37,120	34,700	32,270	30,570	28,950	27,340	25,720	24,100	22,490
311,501 ~ 312,000	44,550	42,120	39,700	37,270	34,850	32,420	30,670	29,050	27,440	25,820	24,200	22,590
312,001 ~ 312,500	44,700	42,270	39,850	37,420	35,000	32,570	30,770	29,150	27,540	25,920	24,300	22,690
312,501 ~ 313,000	44,850	42,420	40,000	37,570	35,150	32,720	30,870	29,250	27,640	26,020	24,400	22,790
313,001 ~ 313,500	45,000	42,570	40,150	37,720	35,300	32,870	30,970	29,350	27,740	26,120	24,500	22,890
313,501 ~ 314,000	45,150	42,720	40,300	37,870	35,450	33,020	31,070	29,450	27,840	26,220	24,600	22,990
314,001 ~ 314,500	45,300	42,870	40,450	38,020	35,600	33,170	31,170	29,550	27,940	26,320	24,700	23,090
314,501 ~ 315,000	45,450	43,020	40,600	38,170	35,750	33,320	31,270	29,650	28,040	26,420	24,800	23,190
315,001 ~ 315,500	45,600	43,170	40,750	38,320	35,900	33,470	31,370	29,750	28,140	26,520	24,900	23,290
315,501 ~ 316,000	45,750	43,320	40,900	38,470	36,050	33,620	31,470	29,850	28,240	26,620	25,000	23,390
316,001 ~ 316,500	45,900	43,470	41,050	38,620	36,200	33,770	31,570	29,950	28,340	26,720	25,100	23,490
316,501 ~ 317,000	46,050	43,620	41,200	38,770	36,350	33,920	31,670	30,050	28,440	26,820	25,200	23,590
317,001 ~ 317,500	46,200	43,770	41,350	38,920	36,500	34,070	31,770	30,150	28,540	26,920	25,300	23,690
317,501 ~ 318,000	46,350	43,920	41,500	39,070	36,650	34,220	31,870	30,250	28,640	27,020	25,400	23,790
318,001 ~ 318,500	46,500	44,070	41,650	39,220	36,800	34,370	31,970	30,350	28,740	27,120	25,500	23,890
318,501 ~ 319,000	46,650	44,220	41,800	39,370	36,950	34,520	32,100	30,450	28,840	27,220	25,600	23,990
319,001 ~ 319,500	46,800	44,370	41,950	39,520	37,100	34,670	32,250	30,550	28,940	27,320	25,700	24,090
319,501 ~ 320,000	46,950	44,520	42,100	39,670	37,250	34,820	32,400	30,650	29,040	27,420	25,800	24,190
320,001 ~ 320,500	47,100	44,670	42,250	39,820	37,400	34,970	32,550	30,750	29,140	27,520	25,900	24,290
320,501 ~ 321,000	47,250	44,820	42,400	39,970	37,550	35,120	32,700	30,850	29,240	27,620	26,000	24,390
321,001 ~ 321,500	47,400	44,970	42,550	40,120	37,700	35,270	32,850	30,950	29,340	27,720	26,100	24,490
321,501 ~ 322,000	47,550	45,120	42,700	40,270	37,850	35,420	33,000	31,050	29,440	27,820	26,200	24,590
322,001 ~ 322,500	47,700	45,270	42,850	40,420	38,000	35,570	33,150	31,150	29,540	27,920	26,300	24,690
322,501 ~ 323,000	47,850	45,420	43,000	40,570	38,150	35,720	33,300	31,250	29,640	28,020	26,400	24,790
323,001 ~ 323,500	48,000	45,570	43,150	40,720	38,300	35,870	33,450	31,350	29,740	28,120	26,500	24,890
323,501 ~ 324,000	48,150	45,720	43,300	40,870	38,450	36,020	33,600	31,450	29,840	28,220	26,600	24,990
324,001 ~ 324,500	48,300	45,870	43,450	41,020	38,600	36,170	33,750	31,550	29,940	28,320	26,700	25,090
324,501 ~ 325,000	48,450	46,020	43,600	41,170	38,750	36,320	33,900	31,650	30,040	28,420	26,800	25,190

114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
325,001 ~ 325,500	48,600	46,170	43,750	41,320	38,900	36,470	34,050	31,750	30,140	28,520	26,900	25,290
325,501 ~ 326,000	48,750	46,320	43,900	41,470	39,050	36,620	34,200	31,850	30,240	28,620	27,000	25,390
326,001 ~ 326,500	48,900	46,470	44,050	41,620	39,200	36,770	34,350	31,950	30,340	28,720	27,100	25,490
326,501 ~ 327,000	49,050	46,620	44,200	41,770	39,350	36,920	34,500	32,070	30,440	28,820	27,200	25,590
327,001 ~ 327,500	49,200	46,770	44,350	41,920	39,500	37,070	34,650	32,220	30,540	28,920	27,300	25,690
327,501 ~ 328,000	49,350	46,920	44,500	42,070	39,650	37,220	34,800	32,370	30,640	29,020	27,400	25,790
328,001 ~ 328,500	49,500	47,070	44,650	42,220	39,800	37,370	34,950	32,520	30,740	29,120	27,500	25,890
328,501 ~ 329,000	49,650	47,220	44,800	42,370	39,950	37,520	35,100	32,670	30,840	29,220	27,600	25,990
329,001 ~ 329,500	49,800	47,370	44,950	42,520	40,100	37,670	35,250	32,820	30,940	29,320	27,700	26,090
329,501 ~ 330,000	49,950	47,520	45,100	42,670	40,250	37,820	35,400	32,970	31,040	29,420	27,800	26,190
330,001 ~ 330,500	50,100	47,670	45,250	42,820	40,400	37,970	35,550	33,120	31,140	29,520	27,900	26,290
330,501 ~ 331,000	50,250	47,820	45,400	42,970	40,550	38,120	35,700	33,270	31,240	29,620	28,000	26,390
331,001 ~ 331,500	50,400	47,970	45,550	43,120	40,700	38,270	35,850	33,420	31,340	29,720	28,100	26,490
331,501 ~ 332,000	50,550	48,120	45,700	43,270	40,850	38,420	36,000	33,570	31,440	29,820	28,200	26,590
332,001 ~ 332,500	50,700	48,270	45,850	43,420	41,000	38,570	36,150	33,720	31,540	29,920	28,300	26,690
332,501 ~ 333,000	50,850	48,420	46,000	43,570	41,150	38,720	36,300	33,870	31,640	30,020	28,400	26,790
333,001 ~ 333,500	51,000	48,570	46,150	43,720	41,300	38,870	36,450	34,020	31,740	30,120	28,500	26,890
333,501 ~ 334,000	51,150	48,720	46,300	43,870	41,450	39,020	36,600	34,170	31,840	30,220	28,600	26,990
334,001 ~ 334,500	51,300	48,870	46,450	44,020	41,600	39,170	36,750	34,320	31,940	30,320	28,700	27,090
334,501 ~ 335,000	51,450	49,020	46,600	44,170	41,750	39,320	36,900	34,470	32,050	30,420	28,800	27,190
335,001 ~ 335,500	51,600	49,170	46,750	44,320	41,900	39,470	37,050	34,620	32,200	30,520	28,900	27,290
335,501 ~ 336,000	51,750	49,320	46,900	44,470	42,050	39,620	37,200	34,770	32,350	30,620	29,000	27,390
336,001 ~ 336,500	51,900	49,470	47,050	44,620	42,200	39,770	37,350	34,920	32,500	30,720	29,100	27,490
336,501 ~ 337,000	52,050	49,620	47,200	44,770	42,350	39,920	37,500	35,070	32,650	30,820	29,200	27,590
337,001 ~ 337,500	52,200	49,770	47,350	44,920	42,500	40,070	37,650	35,220	32,800	30,920	29,300	27,690
337,501 ~ 338,000	52,350	49,920	47,500	45,070	42,650	40,220	37,800	35,370	32,950	31,020	29,400	27,790
338,001 ~ 338,500	52,500	50,070	47,650	45,220	42,800	40,370	37,950	35,520	33,100	31,120	29,500	27,890
338,501 ~ 339,000	52,650	50,220	47,800	45,370	42,950	40,520	38,100	35,670	33,250	31,220	29,600	27,990
339,001 ~ 339,500	52,800	50,370	47,950	45,520	43,100	40,670	38,250	35,820	33,400	31,320	29,700	28,090
339,501 ~ 340,000	52,950	50,520	48,100	45,670	43,250	40,820	38,400	35,970	33,550	31,420	29,800	28,190
340,001 ~ 340,500	53,100	50,670	48,250	45,820	43,400	40,970	38,550	36,120	33,700	31,520	29,900	28,290
340,501 ~ 341,000	53,250	50,820	48,400	45,970	43,550	41,120	38,700	36,270	33,850	31,620	30,000	28,390
341,001 ~ 341,500	53,400	50,970	48,550	46,120	43,700	41,270	38,850	36,420	34,000	31,720	30,100	28,490
341,501 ~ 342,000	53,550	51,120	48,700	46,270	43,850	41,420	39,000	36,570	34,150	31,820	30,200	28,590
342,001 ~ 342,500	53,700	51,270	48,850	46,420	44,000	41,570	39,150	36,720	34,300	31,920	30,300	28,690



114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
342,501 ~ 343,000	53,850	51,420	49,000	46,570	44,150	41,720	39,300	36,870	34,450	32,020	30,400	28,790
343,001 ~ 343,500	54,000	51,570	49,150	46,720	44,300	41,870	39,450	37,020	34,600	32,170	30,500	28,890
343,501 ~ 344,000	54,150	51,720	49,300	46,870	44,450	42,020	39,600	37,170	34,750	32,320	30,600	28,990
344,001 ~ 344,500	54,300	51,870	49,450	47,020	44,600	42,170	39,750	37,320	34,900	32,470	30,700	29,090
344,501 ~ 345,000	54,450	52,020	49,600	47,170	44,750	42,320	39,900	37,470	35,050	32,620	30,800	29,190
345,001 ~ 345,500	54,600	52,170	49,750	47,320	44,900	42,470	40,050	37,620	35,200	32,770	30,900	29,290
345,501 ~ 346,000	54,750	52,320	49,900	47,470	45,050	42,620	40,200	37,770	35,350	32,920	31,000	29,390
346,001 ~ 346,500	54,900	52,470	50,050	47,620	45,200	42,770	40,350	37,920	35,500	33,070	31,100	29,490
346,501 ~ 347,000	55,050	52,620	50,200	47,770	45,350	42,920	40,500	38,070	35,650	33,220	31,200	29,590
347,001 ~ 347,500	55,200	52,770	50,350	47,920	45,500	43,070	40,650	38,220	35,800	33,370	31,300	29,690
347,501 ~ 348,000	55,350	52,920	50,500	48,070	45,650	43,220	40,800	38,370	35,950	33,520	31,400	29,790
348,001 ~ 348,500	55,500	53,070	50,650	48,220	45,800	43,370	40,950	38,520	36,100	33,670	31,500	29,890
348,501 ~ 349,000	55,650	53,220	50,800	48,370	45,950	43,520	41,100	38,670	36,250	33,820	31,600	29,990
349,001 ~ 349,500	55,800	53,370	50,950	48,520	46,100	43,670	41,250	38,820	36,400	33,970	31,700	30,090
349,501 ~ 350,000	55,950	53,520	51,100	48,670	46,250	43,820	41,400	38,970	36,550	34,120	31,800	30,190
350,001 ~ 350,500	56,100	53,670	51,250	48,820	46,400	43,970	41,550	39,120	36,700	34,270	31,900	30,290
350,501 ~ 351,000	56,250	53,820	51,400	48,970	46,550	44,120	41,700	39,270	36,850	34,420	32,000	30,390
351,001 ~ 351,500	56,400	53,970	51,550	49,120	46,700	44,270	41,850	39,420	37,000	34,570	32,150	30,490
351,501 ~ 352,000	56,550	54,120	51,700	49,270	46,850	44,420	42,000	39,570	37,150	34,720	32,300	30,590
352,001 ~ 352,500	56,700	54,270	51,850	49,420	47,000	44,570	42,150	39,720	37,300	34,870	32,450	30,690
352,501 ~ 353,000	56,850	54,420	52,000	49,570	47,150	44,720	42,300	39,870	37,450	35,020	32,600	30,790
353,001 ~ 353,500	57,000	54,570	52,150	49,720	47,300	44,870	42,450	40,020	37,600	35,170	32,750	30,890
353,501 ~ 354,000	57,150	54,720	52,300	49,870	47,450	45,020	42,600	40,170	37,750	35,320	32,900	30,990
354,001 ~ 354,500	57,300	54,870	52,450	50,020	47,600	45,170	42,750	40,320	37,900	35,470	33,050	31,090
354,501 ~ 355,000	57,450	55,020	52,600	50,170	47,750	45,320	42,900	40,470	38,050	35,620	33,200	31,190
355,001 ~ 355,500	57,600	55,170	52,750	50,320	47,900	45,470	43,050	40,620	38,200	35,770	33,350	31,290
355,501 ~ 356,000	57,750	55,320	52,900	50,470	48,050	45,620	43,200	40,770	38,350	35,920	33,500	31,390
356,001 ~ 356,500	57,900	55,470	53,050	50,620	48,200	45,770	43,350	40,920	38,500	36,070	33,650	31,490
356,501 ~ 357,000	58,050	55,620	53,200	50,770	48,350	45,920	43,500	41,070	38,650	36,220	33,800	31,590
357,001 ~ 357,500	58,200	55,770	53,350	50,920	48,500	46,070	43,650	41,220	38,800	36,370	33,950	31,690
357,501 ~ 358,000	58,350	55,920	53,500	51,070	48,650	46,220	43,800	41,370	38,950	36,520	34,100	31,790
358,001 ~ 358,500	58,500	56,070	53,650	51,220	48,800	46,370	43,950	41,520	39,100	36,670	34,250	31,890
358,501 ~ 359,000	58,650	56,220	53,800	51,370	48,950	46,520	44,100	41,670	39,250	36,820	34,400	31,990
359,001 ~ 359,500	58,800	56,370	53,950	51,520	49,100	46,670	44,250	41,820	39,400	36,970	34,550	32,120
359,501 ~ 360,000	58,950	56,520	54,100	51,670	49,250	46,820	44,400	41,970	39,550	37,120	34,700	32,270

114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
360,001 ~ 360,500	59,100	56,670	54,250	51,820	49,400	46,970	44,550	42,120	39,700	37,270	34,850	32,420
360,501 ~ 361,000	59,250	56,820	54,400	51,970	49,550	47,120	44,700	42,270	39,850	37,420	35,000	32,570
361,001 ~ 361,500	59,400	56,970	54,550	52,120	49,700	47,270	44,850	42,420	40,000	37,570	35,150	32,720
361,501 ~ 362,000	59,550	57,120	54,700	52,270	49,850	47,420	45,000	42,570	40,150	37,720	35,300	32,870
362,001 ~ 362,500	59,700	57,270	54,850	52,420	50,000	47,570	45,150	42,720	40,300	37,870	35,450	33,020
362,501 ~ 363,000	59,850	57,420	55,000	52,570	50,150	47,720	45,300	42,870	40,450	38,020	35,600	33,170
363,001 ~ 363,500	60,000	57,570	55,150	52,720	50,300	47,870	45,450	43,020	40,600	38,170	35,750	33,320
363,501 ~ 364,000	60,150	57,720	55,300	52,870	50,450	48,020	45,600	43,170	40,750	38,320	35,900	33,470
364,001 ~ 364,500	60,300	57,870	55,450	53,020	50,600	48,170	45,750	43,320	40,900	38,470	36,050	33,620
364,501 ~ 365,000	60,450	58,020	55,600	53,170	50,750	48,320	45,900	43,470	41,050	38,620	36,200	33,770
365,001 ~ 365,500	60,600	58,170	55,750	53,320	50,900	48,470	46,050	43,620	41,200	38,770	36,350	33,920
365,501 ~ 366,000	60,750	58,320	55,900	53,470	51,050	48,620	46,200	43,770	41,350	38,920	36,500	34,070
366,001 ~ 366,500	60,900	58,470	56,050	53,620	51,200	48,770	46,350	43,920	41,500	39,070	36,650	34,220
366,501 ~ 367,000	61,050	58,620	56,200	53,770	51,350	48,920	46,500	44,070	41,650	39,220	36,800	34,370
367,001 ~ 367,500	61,200	58,770	56,350	53,920	51,500	49,070	46,650	44,220	41,800	39,370	36,950	34,520
367,501 ~ 368,000	61,350	58,920	56,500	54,070	51,650	49,220	46,800	44,370	41,950	39,520	37,100	34,670
368,001 ~ 368,500	61,500	59,070	56,650	54,220	51,800	49,370	46,950	44,520	42,100	39,670	37,250	34,820
368,501 ~ 369,000	61,650	59,220	56,800	54,370	51,950	49,520	47,100	44,670	42,250	39,820	37,400	34,970
369,001 ~ 369,500	61,800	59,370	56,950	54,520	52,100	49,670	47,250	44,820	42,400	39,970	37,550	35,120
369,501 ~ 370,000	61,950	59,520	57,100	54,670	52,250	49,820	47,400	44,970	42,550	40,120	37,700	35,270
370,001 ~ 370,500	62,100	59,670	57,250	54,820	52,400	49,970	47,550	45,120	42,700	40,270	37,850	35,420
370,501 ~ 371,000	62,250	59,820	57,400	54,970	52,550	50,120	47,700	45,270	42,850	40,420	38,000	35,570
371,001 ~ 371,500	62,400	59,970	57,550	55,120	52,700	50,270	47,850	45,420	43,000	40,570	38,150	35,720
371,501 ~ 372,000	62,550	60,120	57,700	55,270	52,850	50,420	48,000	45,570	43,150	40,720	38,300	35,870
372,001 ~ 372,500	62,700	60,270	57,850	55,420	53,000	50,570	48,150	45,720	43,300	40,870	38,450	36,020
372,501 ~ 373,000	62,850	60,420	58,000	55,570	53,150	50,720	48,300	45,870	43,450	41,020	38,600	36,170
373,001 ~ 373,500	63,000	60,570	58,150	55,720	53,300	50,870	48,450	46,020	43,600	41,170	38,750	36,320
373,501 ~ 374,000	63,150	60,720	58,300	55,870	53,450	51,020	48,600	46,170	43,750	41,320	38,900	36,470
374,001 ~ 374,500	63,300	60,870	58,450	56,020	53,600	51,170	48,750	46,320	43,900	41,470	39,050	36,620
374,501 ~ 375,000	63,450	61,020	58,600	56,170	53,750	51,320	48,900	46,470	44,050	41,620	39,200	36,770
375,001 ~ 375,500	63,600	61,170	58,750	56,320	53,900	51,470	49,050	46,620	44,200	41,770	39,350	36,920
375,501 ~ 376,000	63,750	61,320	58,900	56,470	54,050	51,620	49,200	46,770	44,350	41,920	39,500	37,070
376,001 ~ 376,500	63,900	61,470	59,050	56,620	54,200	51,770	49,350	46,920	44,500	42,070	39,650	37,220
376,501 ~ 377,000	64,050	61,620	59,200	56,770	54,350	51,920	49,500	47,070	44,650	42,220	39,800	37,370
377,001 ~ 377,500	64,200	61,770	59,350	56,920	54,500	52,070	49,650	47,220	44,800	42,370	39,950	37,520

114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
377,501 ~ 378,000	64,350	61,920	59,500	57,070	54,650	52,220	49,800	47,370	44,950	42,520	40,100	37,670
378,001 ~ 378,500	64,500	62,070	59,650	57,220	54,800	52,370	49,950	47,520	45,100	42,670	40,250	37,820
378,501 ~ 379,000	64,650	62,220	59,800	57,370	54,950	52,520	50,100	47,670	45,250	42,820	40,400	37,970
379,001 ~ 379,500	64,800	62,370	59,950	57,520	55,100	52,670	50,250	47,820	45,400	42,970	40,550	38,120
379,501 ~ 380,000	64,950	62,520	60,100	57,670	55,250	52,820	50,400	47,970	45,550	43,120	40,700	38,270
380,001 ~ 380,500	65,100	62,670	60,250	57,820	55,400	52,970	50,550	48,120	45,700	43,270	40,850	38,420
380,501 ~ 381,000	65,250	62,820	60,400	57,970	55,550	53,120	50,700	48,270	45,850	43,420	41,000	38,570
381,001 ~ 381,500	65,400	62,970	60,550	58,120	55,700	53,270	50,850	48,420	46,000	43,570	41,150	38,720
381,501 ~ 382,000	65,550	63,120	60,700	58,270	55,850	53,420	51,000	48,570	46,150	43,720	41,300	38,870
382,001 ~ 382,500	65,700	63,270	60,850	58,420	56,000	53,570	51,150	48,720	46,300	43,870	41,450	39,020
382,501 ~ 383,000	65,850	63,420	61,000	58,570	56,150	53,720	51,300	48,870	46,450	44,020	41,600	39,170
383,001 ~ 383,500	66,000	63,570	61,150	58,720	56,300	53,870	51,450	49,020	46,600	44,170	41,750	39,320
383,501 ~ 384,000	66,150	63,720	61,300	58,870	56,450	54,020	51,600	49,170	46,750	44,320	41,900	39,470
384,001 ~ 384,500	66,300	63,870	61,450	59,020	56,600	54,170	51,750	49,320	46,900	44,470	42,050	39,620
384,501 ~ 385,000	66,450	64,020	61,600	59,170	56,750	54,320	51,900	49,470	47,050	44,620	42,200	39,770
385,001 ~ 385,500	66,600	64,170	61,750	59,320	56,900	54,470	52,050	49,620	47,200	44,770	42,350	39,920
385,501 ~ 386,000	66,750	64,320	61,900	59,470	57,050	54,620	52,200	49,770	47,350	44,920	42,500	40,070
386,001 ~ 386,500	66,900	64,470	62,050	59,620	57,200	54,770	52,350	49,920	47,500	45,070	42,650	40,220
386,501 ~ 387,000	67,050	64,620	62,200	59,770	57,350	54,920	52,500	50,070	47,650	45,220	42,800	40,370
387,001 ~ 387,500	67,200	64,770	62,350	59,920	57,500	55,070	52,650	50,220	47,800	45,370	42,950	40,520
387,501 ~ 388,000	67,350	64,920	62,500	60,070	57,650	55,220	52,800	50,370	47,950	45,520	43,100	40,670
388,001 ~ 388,500	67,500	65,070	62,650	60,220	57,800	55,370	52,950	50,520	48,100	45,670	43,250	40,820
388,501 ~ 389,000	67,650	65,220	62,800	60,370	57,950	55,520	53,100	50,670	48,250	45,820	43,400	40,970
389,001 ~ 389,500	67,800	65,370	62,950	60,520	58,100	55,670	53,250	50,820	48,400	45,970	43,550	41,120
389,501 ~ 390,000	67,950	65,520	63,100	60,670	58,250	55,820	53,400	50,970	48,550	46,120	43,700	41,270
390,001 ~ 390,500	68,100	65,670	63,250	60,820	58,400	55,970	53,550	51,120	48,700	46,270	43,850	41,420
390,501 ~ 391,000	68,250	65,820	63,400	60,970	58,550	56,120	53,700	51,270	48,850	46,420	44,000	41,570
391,001 ~ 391,500	68,400	65,970	63,550	61,120	58,700	56,270	53,850	51,420	49,000	46,570	44,150	41,720
391,501 ~ 392,000	68,550	66,120	63,700	61,270	58,850	56,420	54,000	51,570	49,150	46,720	44,300	41,870
392,001 ~ 392,500	68,700	66,270	63,850	61,420	59,000	56,570	54,150	51,720	49,300	46,870	44,450	42,020
392,501 ~ 393,000	68,850	66,420	64,000	61,570	59,150	56,720	54,300	51,870	49,450	47,020	44,600	42,170
393,001 ~ 393,500	69,000	66,570	64,150	61,720	59,300	56,870	54,450	52,020	49,600	47,170	44,750	42,320
393,501 ~ 394,000	69,150	66,720	64,300	61,870	59,450	57,020	54,600	52,170	49,750	47,320	44,900	42,470
394,001 ~ 394,500	69,300	66,870	64,450	62,020	59,600	57,170	54,750	52,320	49,900	47,470	45,050	42,620
394,501 ~ 395,000	69,450	67,020	64,600	62,170	59,750	57,320	54,900	52,470	50,050	47,620	45,200	42,770

114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
395,001 ~ 395,500	69,600	67,170	64,750	62,320	59,900	57,470	55,050	52,620	50,200	47,770	45,350	42,920
395,501 ~ 396,000	69,750	67,320	64,900	62,470	60,050	57,620	55,200	52,770	50,350	47,920	45,500	43,070
396,001 ~ 396,500	69,900	67,470	65,050	62,620	60,200	57,770	55,350	52,920	50,500	48,070	45,650	43,220
396,501 ~ 397,000	70,050	67,620	65,200	62,770	60,350	57,920	55,500	53,070	50,650	48,220	45,800	43,370
397,001 ~ 397,500	70,200	67,770	65,350	62,920	60,500	58,070	55,650	53,220	50,800	48,370	45,950	43,520
397,501 ~ 398,000	70,350	67,920	65,500	63,070	60,650	58,220	55,800	53,370	50,950	48,520	46,100	43,670
398,001 ~ 398,500	70,500	68,070	65,650	63,220	60,800	58,370	55,950	53,520	51,100	48,670	46,250	43,820
398,501 ~ 399,000	70,650	68,220	65,800	63,370	60,950	58,520	56,100	53,670	51,250	48,820	46,400	43,970
399,001 ~ 399,500	70,800	68,370	65,950	63,520	61,100	58,670	56,250	53,820	51,400	48,970	46,550	44,120
399,501 ~ 400,000	70,950	68,520	66,100	63,670	61,250	58,820	56,400	53,970	51,550	49,120	46,700	44,270
400,001 ~ 400,500	71,100	68,670	66,250	63,820	61,400	58,970	56,550	54,120	51,700	49,270	46,850	44,420
400,501 ~ 401,000	71,250	68,820	66,400	63,970	61,550	59,120	56,700	54,270	51,850	49,420	47,000	44,570
401,001 ~ 401,500	71,400	68,970	66,550	64,120	61,700	59,270	56,850	54,420	52,000	49,570	47,150	44,720
401,501 ~ 402,000	71,550	69,120	66,700	64,270	61,850	59,420	57,000	54,570	52,150	49,720	47,300	44,870
402,001 ~ 402,500	71,700	69,270	66,850	64,420	62,000	59,570	57,150	54,720	52,300	49,870	47,450	45,020
402,501 ~ 403,000	71,850	69,420	67,000	64,570	62,150	59,720	57,300	54,870	52,450	50,020	47,600	45,170
403,001 ~ 403,500	72,000	69,570	67,150	64,720	62,300	59,870	57,450	55,020	52,600	50,170	47,750	45,320
403,501 ~ 404,000	72,150	69,720	67,300	64,870	62,450	60,020	57,600	55,170	52,750	50,320	47,900	45,470
404,001 ~ 404,500	72,300	69,870	67,450	65,020	62,600	60,170	57,750	55,320	52,900	50,470	48,050	45,620
404,501 ~ 405,000	72,450	70,020	67,600	65,170	62,750	60,320	57,900	55,470	53,050	50,620	48,200	45,770
405,001 ~ 405,500	72,600	70,170	67,750	65,320	62,900	60,470	58,050	55,620	53,200	50,770	48,350	45,920
405,501 ~ 406,000	72,750	70,320	67,900	65,470	63,050	60,620	58,200	55,770	53,350	50,920	48,500	46,070
406,001 ~ 406,500	72,900	70,470	68,050	65,620	63,200	60,770	58,350	55,920	53,500	51,070	48,650	46,220
406,501 ~ 407,000	73,050	70,620	68,200	65,770	63,350	60,920	58,500	56,070	53,650	51,220	48,800	46,370
407,001 ~ 407,500	73,200	70,770	68,350	65,920	63,500	61,070	58,650	56,220	53,800	51,370	48,950	46,520
407,501 ~ 408,000	73,350	70,920	68,500	66,070	63,650	61,220	58,800	56,370	53,950	51,520	49,100	46,670
408,001 ~ 408,500	73,500	71,070	68,650	66,220	63,800	61,370	58,950	56,520	54,100	51,670	49,250	46,820
408,501 ~ 409,000	73,650	71,220	68,800	66,370	63,950	61,520	59,100	56,670	54,250	51,820	49,400	46,970
409,001 ~ 409,500	73,800	71,370	68,950	66,520	64,100	61,670	59,250	56,820	54,400	51,970	49,550	47,120
409,501 ~ 410,000	73,950	71,520	69,100	66,670	64,250	61,820	59,400	56,970	54,550	52,120	49,700	47,270
410,001 ~ 410,500	74,100	71,670	69,250	66,820	64,400	61,970	59,550	57,120	54,700	52,270	49,850	47,420
410,501 ~ 411,000	74,250	71,820	69,400	66,970	64,550	62,120	59,700	57,270	54,850	52,420	50,000	47,570
411,001 ~ 411,500	74,400	71,970	69,550	67,120	64,700	62,270	59,850	57,420	55,000	52,570	50,150	47,720
411,501 ~ 412,000	74,550	72,120	69,700	67,270	64,850	62,420	60,000	57,570	55,150	52,720	50,300	47,870
412,001 ~ 412,500	74,700	72,270	69,850	67,420	65,000	62,570	60,150	57,720	55,300	52,870	50,450	48,020

114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
412,501 ~ 413,000	74,850	72,420	70,000	67,570	65,150	62,720	60,300	57,870	55,450	53,020	50,600	48,170
413,001 ~ 413,500	75,000	72,570	70,150	67,720	65,300	62,870	60,450	58,020	55,600	53,170	50,750	48,320
413,501 ~ 414,000	75,150	72,720	70,300	67,870	65,450	63,020	60,600	58,170	55,750	53,320	50,900	48,470
414,001 ~ 414,500	75,300	72,870	70,450	68,020	65,600	63,170	60,750	58,320	55,900	53,470	51,050	48,620
414,501 ~ 415,000	75,450	73,020	70,600	68,170	65,750	63,320	60,900	58,470	56,050	53,620	51,200	48,770
415,001 ~ 415,500	75,600	73,170	70,750	68,320	65,900	63,470	61,050	58,620	56,200	53,770	51,350	48,920
415,501 ~ 416,000	75,750	73,320	70,900	68,470	66,050	63,620	61,200	58,770	56,350	53,920	51,500	49,070
416,001 ~ 416,500	75,900	73,470	71,050	68,620	66,200	63,770	61,350	58,920	56,500	54,070	51,650	49,220
416,501 ~ 417,000	76,050	73,620	71,200	68,770	66,350	63,920	61,500	59,070	56,650	54,220	51,800	49,370
417,001 ~ 417,500	76,200	73,770	71,350	68,920	66,500	64,070	61,650	59,220	56,800	54,370	51,950	49,520
417,501 ~ 418,000	76,350	73,920	71,500	69,070	66,650	64,220	61,800	59,370	56,950	54,520	52,100	49,670
418,001 ~ 418,500	76,500	74,070	71,650	69,220	66,800	64,370	61,950	59,520	57,100	54,670	52,250	49,820
418,501 ~ 419,000	76,650	74,220	71,800	69,370	66,950	64,520	62,100	59,670	57,250	54,820	52,400	49,970
419,001 ~ 419,500	76,800	74,370	71,950	69,520	67,100	64,670	62,250	59,820	57,400	54,970	52,550	50,120
419,501 ~ 420,000	76,950	74,520	72,100	69,670	67,250	64,820	62,400	59,970	57,550	55,120	52,700	50,270
420,001 ~ 420,500	77,100	74,670	72,250	69,820	67,400	64,970	62,550	60,120	57,700	55,270	52,850	50,420
420,501 ~ 421,000	77,250	74,820	72,400	69,970	67,550	65,120	62,700	60,270	57,850	55,420	53,000	50,570
421,001 ~ 421,500	77,400	74,970	72,550	70,120	67,700	65,270	62,850	60,420	58,000	55,570	53,150	50,720
421,501 ~ 422,000	77,550	75,120	72,700	70,270	67,850	65,420	63,000	60,570	58,150	55,720	53,300	50,870
422,001 ~ 422,500	77,700	75,270	72,850	70,420	68,000	65,570	63,150	60,720	58,300	55,870	53,450	51,020
422,501 ~ 423,000	77,850	75,420	73,000	70,570	68,150	65,720	63,300	60,870	58,450	56,020	53,600	51,170
423,001 ~ 423,500	78,000	75,570	73,150	70,720	68,300	65,870	63,450	61,020	58,600	56,170	53,750	51,320
423,501 ~ 424,000	78,150	75,720	73,300	70,870	68,450	66,020	63,600	61,170	58,750	56,320	53,900	51,470
424,001 ~ 424,500	78,300	75,870	73,450	71,020	68,600	66,170	63,750	61,320	58,900	56,470	54,050	51,620
424,501 ~ 425,000	78,450	76,020	73,600	71,170	68,750	66,320	63,900	61,470	59,050	56,620	54,200	51,770
425,001 ~ 425,500	78,600	76,170	73,750	71,320	68,900	66,470	64,050	61,620	59,200	56,770	54,350	51,920
425,501 ~ 426,000	78,750	76,320	73,900	71,470	69,050	66,620	64,200	61,770	59,350	56,920	54,500	52,070
426,001 ~ 426,500	78,900	76,470	74,050	71,620	69,200	66,770	64,350	61,920	59,500	57,070	54,650	52,220
426,501 ~ 427,000	79,050	76,620	74,200	71,770	69,350	66,920	64,500	62,070	59,650	57,220	54,800	52,370
427,001 ~ 427,500	79,200	76,770	74,350	71,920	69,500	67,070	64,650	62,220	59,800	57,370	54,950	52,520
427,501 ~ 428,000	79,350	76,920	74,500	72,070	69,650	67,220	64,800	62,370	59,950	57,520	55,100	52,670
428,001 ~ 428,500	79,500	77,070	74,650	72,220	69,800	67,370	64,950	62,520	60,100	57,670	55,250	52,820
428,501 ~ 429,000	79,650	77,220	74,800	72,370	69,950	67,520	65,100	62,670	60,250	57,820	55,400	52,970
429,001 ~ 429,500	79,800	77,370	74,950	72,520	70,100	67,670	65,250	62,820	60,400	57,970	55,550	53,120
429,501 ~ 430,000	79,950	77,520	75,100	72,670	70,250	67,820	65,400	62,970	60,550	58,120	55,700	53,270

114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
430,001 ~ 430,500	80,100	77,670	75,250	72,820	70,400	67,970	65,550	63,120	60,700	58,270	55,850	53,420
430,501 ~ 431,000	80,250	77,820	75,400	72,970	70,550	68,120	65,700	63,270	60,850	58,420	56,000	53,570
431,001 ~ 431,500	80,400	77,970	75,550	73,120	70,700	68,270	65,850	63,420	61,000	58,570	56,150	53,720
431,501 ~ 432,000	80,550	78,120	75,700	73,270	70,850	68,420	66,000	63,570	61,150	58,720	56,300	53,870
432,001 ~ 432,500	80,700	78,270	75,850	73,420	71,000	68,570	66,150	63,720	61,300	58,870	56,450	54,020
432,501 ~ 433,000	80,850	78,420	76,000	73,570	71,150	68,720	66,300	63,870	61,450	59,020	56,600	54,170
433,001 ~ 433,500	81,000	78,570	76,150	73,720	71,300	68,870	66,450	64,020	61,600	59,170	56,750	54,320
433,501 ~ 434,000	81,150	78,720	76,300	73,870	71,450	69,020	66,600	64,170	61,750	59,320	56,900	54,470
434,001 ~ 434,500	81,300	78,870	76,450	74,020	71,600	69,170	66,750	64,320	61,900	59,470	57,050	54,620
434,501 ~ 435,000	81,450	79,020	76,600	74,170	71,750	69,320	66,900	64,470	62,050	59,620	57,200	54,770
435,001 ~ 435,500	81,600	79,170	76,750	74,320	71,900	69,470	67,050	64,620	62,200	59,770	57,350	54,920
435,501 ~ 436,000	81,750	79,320	76,900	74,470	72,050	69,620	67,200	64,770	62,350	59,920	57,500	55,070
436,001 ~ 436,500	81,900	79,470	77,050	74,620	72,200	69,770	67,350	64,920	62,500	60,070	57,650	55,220
436,501 ~ 437,000	82,050	79,620	77,200	74,770	72,350	69,920	67,500	65,070	62,650	60,220	57,800	55,370
437,001 ~ 437,500	82,200	79,770	77,350	74,920	72,500	70,070	67,650	65,220	62,800	60,370	57,950	55,520
437,501 ~ 438,000	82,350	79,920	77,500	75,070	72,650	70,220	67,800	65,370	62,950	60,520	58,100	55,670
438,001 ~ 438,500	82,500	80,070	77,650	75,220	72,800	70,370	67,950	65,520	63,100	60,670	58,250	55,820
438,501 ~ 439,000	82,650	80,220	77,800	75,370	72,950	70,520	68,100	65,670	63,250	60,820	58,400	55,970
439,001 ~ 439,500	82,800	80,370	77,950	75,520	73,100	70,670	68,250	65,820	63,400	60,970	58,550	56,120
439,501 ~ 440,000	82,950	80,520	78,100	75,670	73,250	70,820	68,400	65,970	63,550	61,120	58,700	56,270
440,001 ~ 440,500	83,100	80,670	78,250	75,820	73,400	70,970	68,550	66,120	63,700	61,270	58,850	56,420
440,501 ~ 441,000	83,250	80,820	78,400	75,970	73,550	71,120	68,700	66,270	63,850	61,420	59,000	56,570
441,001 ~ 441,500	83,400	80,970	78,550	76,120	73,700	71,270	68,850	66,420	64,000	61,570	59,150	56,720
441,501 ~ 442,000	83,550	81,120	78,700	76,270	73,850	71,420	69,000	66,570	64,150	61,720	59,300	56,870
442,001 ~ 442,500	83,700	81,270	78,850	76,420	74,000	71,570	69,150	66,720	64,300	61,870	59,450	57,020
442,501 ~ 443,000	83,850	81,420	79,000	76,570	74,150	71,720	69,300	66,870	64,450	62,020	59,600	57,170
443,001 ~ 443,500	84,000	81,570	79,150	76,720	74,300	71,870	69,450	67,020	64,600	62,170	59,750	57,320
443,501 ~ 444,000	84,150	81,720	79,300	76,870	74,450	72,020	69,600	67,170	64,750	62,320	59,900	57,470
444,001 ~ 444,500	84,300	81,870	79,450	77,020	74,600	72,170	69,750	67,320	64,900	62,470	60,050	57,620
444,501 ~ 445,000	84,450	82,020	79,600	77,170	74,750	72,320	69,900	67,470	65,050	62,620	60,200	57,770
445,001 ~ 445,500	84,600	82,170	79,750	77,320	74,900	72,470	70,050	67,620	65,200	62,770	60,350	57,920
445,501 ~ 446,000	84,750	82,320	79,900	77,470	75,050	72,620	70,200	67,770	65,350	62,920	60,500	58,070
446,001 ~ 446,500	84,900	82,470	80,050	77,620	75,200	72,770	70,350	67,920	65,500	63,070	60,650	58,220
446,501 ~ 447,000	85,050	82,620	80,200	77,770	75,350	72,920	70,500	68,070	65,650	63,220	60,800	58,370
447,001 ~ 447,500	85,200	82,770	80,350	77,920	75,500	73,070	70,650	68,220	65,800	63,370	60,950	58,520

114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
447,501 ~ 448,000	85,350	82,920	80,500	78,070	75,650	73,220	70,800	68,370	65,950	63,520	61,100	58,670
448,001 ~ 448,500	85,500	83,070	80,650	78,220	75,800	73,370	70,950	68,520	66,100	63,670	61,250	58,820
448,501 ~ 449,000	85,650	83,220	80,800	78,370	75,950	73,520	71,100	68,670	66,250	63,820	61,400	58,970
449,001 ~ 449,500	85,800	83,370	80,950	78,520	76,100	73,670	71,250	68,820	66,400	63,970	61,550	59,120
449,501 ~ 450,000	85,950	83,520	81,100	78,670	76,250	73,820	71,400	68,970	66,550	64,120	61,700	59,270
450,001 ~ 450,500	86,100	83,670	81,250	78,820	76,400	73,970	71,550	69,120	66,700	64,270	61,850	59,420
450,501 ~ 451,000	86,250	83,820	81,400	78,970	76,550	74,120	71,700	69,270	66,850	64,420	62,000	59,570
451,001 ~ 451,500	86,400	83,970	81,550	79,120	76,700	74,270	71,850	69,420	67,000	64,570	62,150	59,720
451,501 ~ 452,000	86,550	84,120	81,700	79,270	76,850	74,420	72,000	69,570	67,150	64,720	62,300	59,870
452,001 ~ 452,500	86,700	84,270	81,850	79,420	77,000	74,570	72,150	69,720	67,300	64,870	62,450	60,020
452,501 ~ 453,000	86,850	84,420	82,000	79,570	77,150	74,720	72,300	69,870	67,450	65,020	62,600	60,170
453,001 ~ 453,500	87,000	84,570	82,150	79,720	77,300	74,870	72,450	70,020	67,600	65,170	62,750	60,320
453,501 ~ 454,000	87,150	84,720	82,300	79,870	77,450	75,020	72,600	70,170	67,750	65,320	62,900	60,470
454,001 ~ 454,500	87,300	84,870	82,450	80,020	77,600	75,170	72,750	70,320	67,900	65,470	63,050	60,620
454,501 ~ 455,000	87,450	85,020	82,600	80,170	77,750	75,320	72,900	70,470	68,050	65,620	63,200	60,770
455,001 ~ 455,500	87,600	85,170	82,750	80,320	77,900	75,470	73,050	70,620	68,200	65,770	63,350	60,920
455,501 ~ 456,000	87,750	85,320	82,900	80,470	78,050	75,620	73,200	70,770	68,350	65,920	63,500	61,070
456,001 ~ 456,500	87,900	85,470	83,050	80,620	78,200	75,770	73,350	70,920	68,500	66,070	63,650	61,220
456,501 ~ 457,000	88,050	85,620	83,200	80,770	78,350	75,920	73,500	71,070	68,650	66,220	63,800	61,370
457,001 ~ 457,500	88,200	85,770	83,350	80,920	78,500	76,070	73,650	71,220	68,800	66,370	63,950	61,520
457,501 ~ 458,000	88,350	85,920	83,500	81,070	78,650	76,220	73,800	71,370	68,950	66,520	64,100	61,670
458,001 ~ 458,500	88,500	86,070	83,650	81,220	78,800	76,370	73,950	71,520	69,100	66,670	64,250	61,820
458,501 ~ 459,000	88,650	86,220	83,800	81,370	78,950	76,520	74,100	71,670	69,250	66,820	64,400	61,970
459,001 ~ 459,500	88,800	86,370	83,950	81,520	79,100	76,670	74,250	71,820	69,400	66,970	64,550	62,120
459,501 ~ 460,000	88,950	86,520	84,100	81,670	79,250	76,820	74,400	71,970	69,550	67,120	64,700	62,270
460,001 ~ 460,500	89,100	86,670	84,250	81,820	79,400	76,970	74,550	72,120	69,700	67,270	64,850	62,420
460,501 ~ 461,000	89,250	86,820	84,400	81,970	79,550	77,120	74,700	72,270	69,850	67,420	65,000	62,570
461,001 ~ 461,500	89,400	86,970	84,550	82,120	79,700	77,270	74,850	72,420	70,000	67,570	65,150	62,720
461,501 ~ 462,000	89,550	87,120	84,700	82,270	79,850	77,420	75,000	72,570	70,150	67,720	65,300	62,870
462,001 ~ 462,500	89,700	87,270	84,850	82,420	80,000	77,570	75,150	72,720	70,300	67,870	65,450	63,020
462,501 ~ 463,000	89,850	87,420	85,000	82,570	80,150	77,720	75,300	72,870	70,450	68,020	65,600	63,170
463,001 ~ 463,500	90,000	87,570	85,150	82,720	80,300	77,870	75,450	73,020	70,600	68,170	65,750	63,320
463,501 ~ 464,000	90,190	87,720	85,300	82,870	80,450	78,020	75,600	73,170	70,750	68,320	65,900	63,470
464,001 ~ 464,500	90,390	87,870	85,450	83,020	80,600	78,170	75,750	73,320	70,900	68,470	66,050	63,620
464,501 ~ 465,000	90,590	88,020	85,600	83,170	80,750	78,320	75,900	73,470	71,050	68,620	66,200	63,770

114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
465,001 ~ 465,500	90,790	88,170	85,750	83,320	80,900	78,470	76,050	73,620	71,200	68,770	66,350	63,920
465,501 ~ 466,000	90,990	88,320	85,900	83,470	81,050	78,620	76,200	73,770	71,350	68,920	66,500	64,070
466,001 ~ 466,500	91,190	88,470	86,050	83,620	81,200	78,770	76,350	73,920	71,500	69,070	66,650	64,220
466,501 ~ 467,000	91,390	88,620	86,200	83,770	81,350	78,920	76,500	74,070	71,650	69,220	66,800	64,370
467,001 ~ 467,500	91,590	88,770	86,350	83,920	81,500	79,070	76,650	74,220	71,800	69,370	66,950	64,520
467,501 ~ 468,000	91,790	88,920	86,500	84,070	81,650	79,220	76,800	74,370	71,950	69,520	67,100	64,670
468,001 ~ 468,500	91,990	89,070	86,650	84,220	81,800	79,370	76,950	74,520	72,100	69,670	67,250	64,820
468,501 ~ 469,000	92,190	89,220	86,800	84,370	81,950	79,520	77,100	74,670	72,250	69,820	67,400	64,970
469,001 ~ 469,500	92,390	89,370	86,950	84,520	82,100	79,670	77,250	74,820	72,400	69,970	67,550	65,120
469,501 ~ 470,000	92,590	89,520	87,100	84,670	82,250	79,820	77,400	74,970	72,550	70,120	67,700	65,270
470,001 ~ 470,500	92,790	89,670	87,250	84,820	82,400	79,970	77,550	75,120	72,700	70,270	67,850	65,420
470,501 ~ 471,000	92,990	89,820	87,400	84,970	82,550	80,120	77,700	75,270	72,850	70,420	68,000	65,570
471,001 ~ 471,500	93,190	89,970	87,550	85,120	82,700	80,270	77,850	75,420	73,000	70,570	68,150	65,720
471,501 ~ 472,000	93,390	90,150	87,700	85,270	82,850	80,420	78,000	75,570	73,150	70,720	68,300	65,870
472,001 ~ 472,500	93,590	90,350	87,850	85,420	83,000	80,570	78,150	75,720	73,300	70,870	68,450	66,020
472,501 ~ 473,000	93,790	90,550	88,000	85,570	83,150	80,720	78,300	75,870	73,450	71,020	68,600	66,170
473,001 ~ 473,500	93,990	90,750	88,150	85,720	83,300	80,870	78,450	76,020	73,600	71,170	68,750	66,320
473,501 ~ 474,000	94,190	90,950	88,300	85,870	83,450	81,020	78,600	76,170	73,750	71,320	68,900	66,470
474,001 ~ 474,500	94,390	91,150	88,450	86,020	83,600	81,170	78,750	76,320	73,900	71,470	69,050	66,620
474,501 ~ 475,000	94,590	91,350	88,600	86,170	83,750	81,320	78,900	76,470	74,050	71,620	69,200	66,770
475,001 ~ 475,500	94,790	91,550	88,750	86,320	83,900	81,470	79,050	76,620	74,200	71,770	69,350	66,920
475,501 ~ 476,000	94,990	91,750	88,900	86,470	84,050	81,620	79,200	76,770	74,350	71,920	69,500	67,070
476,001 ~ 476,500	95,190	91,950	89,050	86,620	84,200	81,770	79,350	76,920	74,500	72,070	69,650	67,220
476,501 ~ 477,000	95,390	92,150	89,200	86,770	84,350	81,920	79,500	77,070	74,650	72,220	69,800	67,370
477,001 ~ 477,500	95,590	92,350	89,350	86,920	84,500	82,070	79,650	77,220	74,800	72,370	69,950	67,520
477,501 ~ 478,000	95,790	92,550	89,500	87,070	84,650	82,220	79,800	77,370	74,950	72,520	70,100	67,670
478,001 ~ 478,500	95,990	92,750	89,650	87,220	84,800	82,370	79,950	77,520	75,100	72,670	70,250	67,820
478,501 ~ 479,000	96,190	92,950	89,800	87,370	84,950	82,520	80,100	77,670	75,250	72,820	70,400	67,970
479,001 ~ 479,500	96,390	93,150	89,950	87,520	85,100	82,670	80,250	77,820	75,400	72,970	70,550	68,120
479,501 ~ 480,000	96,590	93,350	90,120	87,670	85,250	82,820	80,400	77,970	75,550	73,120	70,700	68,270
480,001 ~ 480,500	96,790	93,550	90,320	87,820	85,400	82,970	80,550	78,120	75,700	73,270	70,850	68,420
480,501 ~ 481,000	96,990	93,750	90,520	87,970	85,550	83,120	80,700	78,270	75,850	73,420	71,000	68,570
481,001 ~ 481,500	97,190	93,950	90,720	88,120	85,700	83,270	80,850	78,420	76,000	73,570	71,150	68,720
481,501 ~ 482,000	97,390	94,150	90,920	88,270	85,850	83,420	81,000	78,570	76,150	73,720	71,300	68,870
482,001 ~ 482,500	97,590	94,350	91,120	88,420	86,000	83,570	81,150	78,720	76,300	73,870	71,450	69,020



114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 配偶及受扶養親屬 扣繳稅額	0	1	2	3	4	5	6	7	8	9	10	11
482,501 ~ 483,000	97,790	94,550	91,320	88,570	86,150	83,720	81,300	78,870	76,450	74,020	71,600	69,170
483,001 ~ 483,500	97,990	94,750	91,520	88,720	86,300	83,870	81,450	79,020	76,600	74,170	71,750	69,320
483,501 ~ 484,000	98,190	94,950	91,720	88,870	86,450	84,020	81,600	79,170	76,750	74,320	71,900	69,470
484,001 ~ 484,500	98,390	95,150	91,920	89,020	86,600	84,170	81,750	79,320	76,900	74,470	72,050	69,620
484,501 ~ 485,000	98,590	95,350	92,120	89,170	86,750	84,320	81,900	79,470	77,050	74,620	72,200	69,770
485,001 ~ 485,500	98,790	95,550	92,320	89,320	86,900	84,470	82,050	79,620	77,200	74,770	72,350	69,920
485,501 ~ 486,000	98,990	95,750	92,520	89,470	87,050	84,620	82,200	79,770	77,350	74,920	72,500	70,070
486,001 ~ 486,500	99,190	95,950	92,720	89,620	87,200	84,770	82,350	79,920	77,500	75,070	72,650	70,220
486,501 ~ 487,000	99,390	96,150	92,920	89,770	87,350	84,920	82,500	80,070	77,650	75,220	72,800	70,370
487,001 ~ 487,500	99,590	96,350	93,120	89,920	87,500	85,070	82,650	80,220	77,800	75,370	72,950	70,520
487,501 ~ 488,000	99,790	96,550	93,320	90,090	87,650	85,220	82,800	80,370	77,950	75,520	73,100	70,670
488,001 ~ 488,500	99,990	96,750	93,520	90,290	87,800	85,370	82,950	80,520	78,100	75,670	73,250	70,820
488,501 ~ 489,000	100,190	96,950	93,720	90,490	87,950	85,520	83,100	80,670	78,250	75,820	73,400	70,970
489,001 ~ 489,500	100,390	97,150	93,920	90,690	88,100	85,670	83,250	80,820	78,400	75,970	73,550	71,120
489,501 ~ 490,000	100,590	97,350	94,120	90,890	88,250	85,820	83,400	80,970	78,550	76,120	73,700	71,270
490,001 ~ 490,500	100,790	97,550	94,320	91,090	88,400	85,970	83,550	81,120	78,700	76,270	73,850	71,420
490,501 ~ 491,000	100,990	97,750	94,520	91,290	88,550	86,120	83,700	81,270	78,850	76,420	74,000	71,570
491,001 ~ 491,500	101,190	97,950	94,720	91,490	88,700	86,270	83,850	81,420	79,000	76,570	74,150	71,720
491,501 ~ 492,000	101,390	98,150	94,920	91,690	88,850	86,420	84,000	81,570	79,150	76,720	74,300	71,870
492,001 ~ 492,500	101,590	98,350	95,120	91,890	89,000	86,570	84,150	81,720	79,300	76,870	74,450	72,020
492,501 ~ 493,000	101,790	98,550	95,320	92,090	89,150	86,720	84,300	81,870	79,450	77,020	74,600	72,170
493,001 ~ 493,500	101,990	98,750	95,520	92,290	89,300	86,870	84,450	82,020	79,600	77,170	74,750	72,320
493,501 ~ 494,000	102,190	98,950	95,720	92,490	89,450	87,020	84,600	82,170	79,750	77,320	74,900	72,470
494,001 ~ 494,500	102,390	99,150	95,920	92,690	89,600	87,170	84,750	82,320	79,900	77,470	75,050	72,620
494,501 ~ 495,000	102,590	99,350	96,120	92,890	89,750	87,320	84,900	82,470	80,050	77,620	75,200	72,770
495,001 ~ 495,500	102,790	99,550	96,320	93,090	89,900	87,470	85,050	82,620	80,200	77,770	75,350	72,920
495,501 ~ 496,000	102,990	99,750	96,520	93,290	90,050	87,620	85,200	82,770	80,350	77,920	75,500	73,070
496,001 ~ 496,500	103,190	99,950	96,720	93,490	90,250	87,770	85,350	82,920	80,500	78,070	75,650	73,220
496,501 ~ 497,000	103,390	100,150	96,920	93,690	90,450	87,920	85,500	83,070	80,650	78,220	75,800	73,370
497,001 ~ 497,500	103,590	100,350	97,120	93,890	90,650	88,070	85,650	83,220	80,800	78,370	75,950	73,520
497,501 ~ 498,000	103,790	100,550	97,320	94,090	90,850	88,220	85,800	83,370	80,950	78,520	76,100	73,670
498,001 ~ 498,500	103,990	100,750	97,520	94,290	91,050	88,370	85,950	83,520	81,100	78,670	76,250	73,820
498,501 ~ 499,000	104,190	100,950	97,720	94,490	91,250	88,520	86,100	83,670	81,250	78,820	76,400	73,970
499,001 ~ 499,500	104,390	101,150	97,920	94,690	91,450	88,670	86,250	83,820	81,400	78,970	76,550	74,120
499,501 ~ 500,000	104,590	101,350	98,120	94,890	91,650	88,820	86,400	83,970	81,550	79,120	76,700	74,270