115年度薪資所得扣繳稅額表說明

中　華　民　國　114　年　12月4日
財政部台財稅字第11404675280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 101,000 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 272,000 元。

薪資所得特別扣除額每人每年扣除新臺幣 227,000 元，其申報之薪資收入未達新臺幣227,000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x12＝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x適用115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

115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〕

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
80,001 ~ 80,500	0	0	0	0	0	0	0	0	0	0	0	0
80,501 ~ 81,000	0	0	0	0	0	0	0	0	0	0	0	0
81,001 ~ 81,500	0	0	0	0	0	0	0	0	0	0	0	0
81,501 ~ 82,000	0	0	0	0	0	0	0	0	0	0	0	0
82,001 ~ 82,500	0	0	0	0	0	0	0	0	0	0	0	0
82,501 ~ 83,000	0	0	0	0	0	0	0	0	0	0	0	0
83,001 ~ 83,500	0	0	0	0	0	0	0	0	0	0	0	0
83,501 ~ 84,000	0	0	0	0	0	0	0	0	0	0	0	0
84,001 ~ 84,500	0	0	0	0	0	0	0	0	0	0	0	0
84,501 ~ 85,000	0	0	0	0	0	0	0	0	0	0	0	0
85,001 ~ 85,500	0	0	0	0	0	0	0	0	0	0	0	0
85,501 ~ 86,000	0	0	0	0	0	0	0	0	0	0	0	0
86,001 ~ 86,500	0	0	0	0	0	0	0	0	0	0	0	0
86,501 ~ 87,000	0	0	0	0	0	0	0	0	0	0	0	0
87,001 ~ 87,500	0	0	0	0	0	0	0	0	0	0	0	0
87,501 ~ 88,000	0	0	0	0	0	0	0	0	0	0	0	0
88,001 ~ 88,500	0	0	0	0	0	0	0	0	0	0	0	0
88,501 ~ 89,000	0	0	0	0	0	0	0	0	0	0	0	0
89,001 ~ 89,500	0	0	0	0	0	0	0	0	0	0	0	0
89,501 ~ 90,000	0	0	0	0	0	0	0	0	0	0	0	0
90,001 ~ 90,500	0	0	0	0	0	0	0	0	0	0	0	0
90,501 ~ 91,000	2,020	0	0	0	0	0	0	0	0	0	0	0
91,001 ~ 91,500	2,050	0	0	0	0	0	0	0	0	0	0	0
91,501 ~ 92,000	2,070	0	0	0	0	0	0	0	0	0	0	0
92,001 ~ 92,500	2,100	0	0	0	0	0	0	0	0	0	0	0
92,501 ~ 93,000	2,120	0	0	0	0	0	0	0	0	0	0	0
93,001 ~ 93,500	2,150	0	0	0	0	0	0	0	0	0	0	0
93,501 ~ 94,000	2,170	0	0	0	0	0	0	0	0	0	0	0
94,001 ~ 94,500	2,200	0	0	0	0	0	0	0	0	0	0	0
94,501 ~ 95,000	2,220	0	0	0	0	0	0	0	0	0	0	0
95,001 ~ 95,500	2,250	0	0	0	0	0	0	0	0	0	0	0
95,501 ~ 96,000	2,270	0	0	0	0	0	0	0	0	0	0	0
96,001 ~ 96,500	2,300	0	0	0	0	0	0	0	0	0	0	0
96,501 ~ 97,000	2,320	0	0	0	0	0	0	0	0	0	0	0

115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〕

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	2,350	0	0	0	0	0	0	0	0	0	0	0
97,501 ~ 98,000	2,370	0	0	0	0	0	0	0	0	0	0	0
98,001 ~ 98,500	2,400	0	0	0	0	0	0	0	0	0	0	0
98,501 ~ 99,000	2,420	0	0	0	0	0	0	0	0	0	0	0
99,001 ~ 99,500	2,450	2,020	0	0	0	0	0	0	0	0	0	0
99,501 ~ 100,000	2,470	2,050	0	0	0	0	0	0	0	0	0	0
100,001 ~ 100,500	2,500	2,070	0	0	0	0	0	0	0	0	0	0
100,501 ~ 101,000	2,520	2,100	0	0	0	0	0	0	0	0	0	0
101,001 ~ 101,500	2,560	2,120	0	0	0	0	0	0	0	0	0	0
101,501 ~ 102,000	2,620	2,150	0	0	0	0	0	0	0	0	0	0
102,001 ~ 102,500	2,680	2,170	0	0	0	0	0	0	0	0	0	0
102,501 ~ 103,000	2,740	2,200	0	0	0	0	0	0	0	0	0	0
103,001 ~ 103,500	2,800	2,220	0	0	0	0	0	0	0	0	0	0
103,501 ~ 104,000	2,860	2,250	0	0	0	0	0	0	0	0	0	0
104,001 ~ 104,500	2,920	2,270	0	0	0	0	0	0	0	0	0	0
104,501 ~ 105,000	2,980	2,300	0	0	0	0	0	0	0	0	0	0
105,001 ~ 105,500	3,040	2,320	0	0	0	0	0	0	0	0	0	0
105,501 ~ 106,000	3,100	2,350	0	0	0	0	0	0	0	0	0	0
106,001 ~ 106,500	3,160	2,370	0	0	0	0	0	0	0	0	0	0
106,501 ~ 107,000	3,220	2,400	0	0	0	0	0	0	0	0	0	0
107,001 ~ 107,500	3,280	2,420	0	0	0	0	0	0	0	0	0	0
107,501 ~ 108,000	3,340	2,450	2,030	0	0	0	0	0	0	0	0	0
108,001 ~ 108,500	3,400	2,470	2,050	0	0	0	0	0	0	0	0	0
108,501 ~ 109,000	3,460	2,500	2,080	0	0	0	0	0	0	0	0	0
109,001 ~ 109,500	3,520	2,520	2,100	0	0	0	0	0	0	0	0	0
109,501 ~ 110,000	3,580	2,570	2,130	0	0	0	0	0	0	0	0	0
110,001 ~ 110,500	3,640	2,630	2,150	0	0	0	0	0	0	0	0	0
110,501 ~ 111,000	3,700	2,690	2,180	0	0	0	0	0	0	0	0	0
111,001 ~ 111,500	3,760	2,750	2,200	0	0	0	0	0	0	0	0	0
111,501 ~ 112,000	3,820	2,810	2,230	0	0	0	0	0	0	0	0	0
112,001 ~ 112,500	3,880	2,870	2,250	0	0	0	0	0	0	0	0	0
112,501 ~ 113,000	3,940	2,930	2,280	0	0	0	0	0	0	0	0	0
113,001 ~ 113,500	4,000	2,990	2,300	0	0	0	0	0	0	0	0	0
113,501 ~ 114,000	4,060	3,050	2,330	0	0	0	0	0	0	0	0	0

115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〕

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	4,120	3,110	2,350	0	0	0	0	0	0	0	0	0
114,501 ~ 115,000	4,180	3,170	2,380	0	0	0	0	0	0	0	0	0
115,001 ~ 115,500	4,240	3,230	2,400	0	0	0	0	0	0	0	0	0
115,501 ~ 116,000	4,300	3,290	2,430	2,010	0	0	0	0	0	0	0	0
116,001 ~ 116,500	4,360	3,350	2,450	2,030	0	0	0	0	0	0	0	0
116,501 ~ 117,000	4,420	3,410	2,480	2,060	0	0	0	0	0	0	0	0
117,001 ~ 117,500	4,480	3,470	2,500	2,080	0	0	0	0	0	0	0	0
117,501 ~ 118,000	4,540	3,530	2,530	2,110	0	0	0	0	0	0	0	0
118,001 ~ 118,500	4,600	3,590	2,580	2,130	0	0	0	0	0	0	0	0
118,501 ~ 119,000	4,660	3,650	2,640	2,160	0	0	0	0	0	0	0	0
119,001 ~ 119,500	4,720	3,710	2,700	2,180	0	0	0	0	0	0	0	0
119,501 ~ 120,000	4,780	3,770	2,760	2,210	0	0	0	0	0	0	0	0
120,001 ~ 120,500	4,840	3,830	2,820	2,230	0	0	0	0	0	0	0	0
120,501 ~ 121,000	4,900	3,890	2,880	2,260	0	0	0	0	0	0	0	0
121,001 ~ 121,500	4,960	3,950	2,940	2,280	0	0	0	0	0	0	0	0
121,501 ~ 122,000	5,020	4,010	3,000	2,310	0	0	0	0	0	0	0	0
122,001 ~ 122,500	5,080	4,070	3,060	2,330	0	0	0	0	0	0	0	0
122,501 ~ 123,000	5,140	4,130	3,120	2,360	0	0	0	0	0	0	0	0
123,001 ~ 123,500	5,200	4,190	3,180	2,380	0	0	0	0	0	0	0	0
123,501 ~ 124,000	5,260	4,250	3,240	2,410	0	0	0	0	0	0	0	0
124,001 ~ 124,500	5,320	4,310	3,300	2,430	2,010	0	0	0	0	0	0	0
124,501 ~ 125,000	5,380	4,370	3,360	2,460	2,040	0	0	0	0	0	0	0
125,001 ~ 125,500	5,440	4,430	3,420	2,480	2,060	0	0	0	0	0	0	0
125,501 ~ 126,000	5,500	4,490	3,480	2,510	2,090	0	0	0	0	0	0	0
126,001 ~ 126,500	5,560	4,550	3,540	2,530	2,110	0	0	0	0	0	0	0
126,501 ~ 127,000	5,620	4,610	3,600	2,590	2,140	0	0	0	0	0	0	0
127,001 ~ 127,500	5,680	4,670	3,660	2,650	2,160	0	0	0	0	0	0	0
127,501 ~ 128,000	5,740	4,730	3,720	2,710	2,190	0	0	0	0	0	0	0
128,001 ~ 128,500	5,800	4,790	3,780	2,770	2,210	0	0	0	0	0	0	0
128,501 ~ 129,000	5,860	4,850	3,840	2,830	2,240	0	0	0	0	0	0	0
129,001 ~ 129,500	5,920	4,910	3,900	2,890	2,260	0	0	0	0	0	0	0
129,501 ~ 130,000	5,980	4,970	3,960	2,950	2,290	0	0	0	0	0	0	0
130,001 ~ 130,500	6,040	5,030	4,020	3,010	2,310	0	0	0	0	0	0	0
130,501 ~ 131,000	6,100	5,090	4,080	3,070	2,340	0	0	0	0	0	0	0

115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〕

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	6,160	5,150	4,140	3,130	2,360	0	0	0	0	0	0	0
131,501 ~ 132,000	6,220	5,210	4,200	3,190	2,390	0	0	0	0	0	0	0
132,001 ~ 132,500	6,280	5,270	4,260	3,250	2,410	0	0	0	0	0	0	0
132,501 ~ 133,000	6,340	5,330	4,320	3,310	2,440	2,020	0	0	0	0	0	0
133,001 ~ 133,500	6,400	5,390	4,380	3,370	2,460	2,040	0	0	0	0	0	0
133,501 ~ 134,000	6,460	5,450	4,440	3,430	2,490	2,070	0	0	0	0	0	0
134,001 ~ 134,500	6,520	5,510	4,500	3,490	2,510	2,090	0	0	0	0	0	0
134,501 ~ 135,000	6,580	5,570	4,560	3,550	2,540	2,120	0	0	0	0	0	0
135,001 ~ 135,500	6,640	5,630	4,620	3,610	2,600	2,140	0	0	0	0	0	0
135,501 ~ 136,000	6,700	5,690	4,680	3,670	2,660	2,170	0	0	0	0	0	0
136,001 ~ 136,500	6,760	5,750	4,740	3,730	2,720	2,190	0	0	0	0	0	0
136,501 ~ 137,000	6,820	5,810	4,800	3,790	2,780	2,220	0	0	0	0	0	0
137,001 ~ 137,500	6,880	5,870	4,860	3,850	2,840	2,240	0	0	0	0	0	0
137,501 ~ 138,000	6,940	5,930	4,920	3,910	2,900	2,270	0	0	0	0	0	0
138,001 ~ 138,500	7,000	5,990	4,980	3,970	2,960	2,290	0	0	0	0	0	0
138,501 ~ 139,000	7,060	6,050	5,040	4,030	3,020	2,320	0	0	0	0	0	0
139,001 ~ 139,500	7,120	6,110	5,100	4,090	3,080	2,340	0	0	0	0	0	0
139,501 ~ 140,000	7,180	6,170	5,160	4,150	3,140	2,370	0	0	0	0	0	0
140,001 ~ 140,500	7,240	6,230	5,220	4,210	3,200	2,390	0	0	0	0	0	0
140,501 ~ 141,000	7,300	6,290	5,280	4,270	3,260	2,420	0	0	0	0	0	0
141,001 ~ 141,500	7,360	6,350	5,340	4,330	3,320	2,440	2,020	0	0	0	0	0
141,501 ~ 142,000	7,420	6,410	5,400	4,390	3,380	2,470	2,050	0	0	0	0	0
142,001 ~ 142,500	7,480	6,470	5,460	4,450	3,440	2,490	2,070	0	0	0	0	0
142,501 ~ 143,000	7,540	6,530	5,520	4,510	3,500	2,520	2,100	0	0	0	0	0
143,001 ~ 143,500	7,600	6,590	5,580	4,570	3,560	2,550	2,120	0	0	0	0	0
143,501 ~ 144,000	7,660	6,650	5,640	4,630	3,620	2,610	2,150	0	0	0	0	0
144,001 ~ 144,500	7,720	6,710	5,700	4,690	3,680	2,670	2,170	0	0	0	0	0
144,501 ~ 145,000	7,780	6,770	5,760	4,750	3,740	2,730	2,200	0	0	0	0	0
145,001 ~ 145,500	7,840	6,830	5,820	4,810	3,800	2,790	2,220	0	0	0	0	0
145,501 ~ 146,000	7,900	6,890	5,880	4,870	3,860	2,850	2,250	0	0	0	0	0
146,001 ~ 146,500	7,960	6,950	5,940	4,930	3,920	2,910	2,270	0	0	0	0	0
146,501 ~ 147,000	8,020	7,010	6,000	4,990	3,980	2,970	2,300	0	0	0	0	0
147,001 ~ 147,500	8,080	7,070	6,060	5,050	4,040	3,030	2,320	0	0	0	0	0
147,501 ~ 148,000	8,140	7,130	6,120	5,110	4,100	3,090	2,350	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〕

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	8,200	7,190	6,180	5,170	4,160	3,150	2,370	0	0	0	0	0
148,501 ~ 149,000	8,260	7,250	6,240	5,230	4,220	3,210	2,400	0	0	0	0	0
149,001 ~ 149,500	8,320	7,310	6,300	5,290	4,280	3,270	2,420	0	0	0	0	0
149,501 ~ 150,000	8,380	7,370	6,360	5,350	4,340	3,330	2,450	2,020	0	0	0	0
150,001 ~ 150,500	8,440	7,430	6,420	5,410	4,400	3,390	2,470	2,050	0	0	0	0
150,501 ~ 151,000	8,500	7,490	6,480	5,470	4,460	3,450	2,500	2,070	0	0	0	0
151,001 ~ 151,500	8,560	7,550	6,540	5,530	4,520	3,510	2,520	2,100	0	0	0	0
151,501 ~ 152,000	8,620	7,610	6,600	5,590	4,580	3,570	2,560	2,120	0	0	0	0
152,001 ~ 152,500	8,680	7,670	6,660	5,650	4,640	3,630	2,620	2,150	0	0	0	0
152,501 ~ 153,000	8,740	7,730	6,720	5,710	4,700	3,690	2,680	2,170	0	0	0	0
153,001 ~ 153,500	8,800	7,790	6,780	5,770	4,760	3,750	2,740	2,200	0	0	0	0
153,501 ~ 154,000	8,860	7,850	6,840	5,830	4,820	3,810	2,800	2,220	0	0	0	0
154,001 ~ 154,500	8,920	7,910	6,900	5,890	4,880	3,870	2,860	2,250	0	0	0	0
154,501 ~ 155,000	8,980	7,970	6,960	5,950	4,940	3,930	2,920	2,270	0	0	0	0
155,001 ~ 155,500	9,040	8,030	7,020	6,010	5,000	3,990	2,980	2,300	0	0	0	0
155,501 ~ 156,000	9,100	8,090	7,080	6,070	5,060	4,050	3,040	2,320	0	0	0	0
156,001 ~ 156,500	9,160	8,150	7,140	6,130	5,120	4,110	3,100	2,350	0	0	0	0
156,501 ~ 157,000	9,220	8,210	7,200	6,190	5,180	4,170	3,160	2,370	0	0	0	0
157,001 ~ 157,500	9,280	8,270	7,260	6,250	5,240	4,230	3,220	2,400	0	0	0	0
157,501 ~ 158,000	9,340	8,330	7,320	6,310	5,300	4,290	3,280	2,420	0	0	0	0
158,001 ~ 158,500	9,400	8,390	7,380	6,370	5,360	4,350	3,340	2,450	2,030	0	0	0
158,501 ~ 159,000	9,460	8,450	7,440	6,430	5,420	4,410	3,400	2,470	2,050	0	0	0
159,001 ~ 159,500	9,520	8,510	7,500	6,490	5,480	4,470	3,460	2,500	2,080	0	0	0
159,501 ~ 160,000	9,580	8,570	7,560	6,550	5,540	4,530	3,520	2,520	2,100	0	0	0
160,001 ~ 160,500	9,640	8,630	7,620	6,610	5,600	4,590	3,580	2,570	2,130	0	0	0
160,501 ~ 161,000	9,700	8,690	7,680	6,670	5,660	4,650	3,640	2,630	2,150	0	0	0
161,001 ~ 161,500	9,760	8,750	7,740	6,730	5,720	4,710	3,700	2,690	2,180	0	0	0
161,501 ~ 162,000	9,820	8,810	7,800	6,790	5,780	4,770	3,760	2,750	2,200	0	0	0
162,001 ~ 162,500	9,880	8,870	7,860	6,850	5,840	4,830	3,820	2,810	2,230	0	0	0
162,501 ~ 163,000	9,940	8,930	7,920	6,910	5,900	4,890	3,880	2,870	2,250	0	0	0
163,001 ~ 163,500	10,000	8,990	7,980	6,970	5,960	4,950	3,940	2,930	2,280	0	0	0
163,501 ~ 164,000	10,060	9,050	8,040	7,030	6,020	5,010	4,000	2,990	2,300	0	0	0
164,001 ~ 164,500	10,120	9,110	8,100	7,090	6,080	5,070	4,060	3,050	2,330	0	0	0
164,501 ~ 165,000	10,180	9,170	8,160	7,150	6,140	5,130	4,120	3,110	2,350	0	0	0

115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〕

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	10,240	9,230	8,220	7,210	6,200	5,190	4,180	3,170	2,380	0	0	0
165,501 ~ 166,000	10,340	9,290	8,280	7,270	6,260	5,250	4,240	3,230	2,400	0	0	0
166,001 ~ 166,500	10,440	9,350	8,340	7,330	6,320	5,310	4,300	3,290	2,430	2,010	0	0
166,501 ~ 167,000	10,540	9,410	8,400	7,390	6,380	5,370	4,360	3,350	2,450	2,030	0	0
167,001 ~ 167,500	10,640	9,470	8,460	7,450	6,440	5,430	4,420	3,410	2,480	2,060	0	0
167,501 ~ 168,000	10,740	9,530	8,520	7,510	6,500	5,490	4,480	3,470	2,500	2,080	0	0
168,001 ~ 168,500	10,840	9,590	8,580	7,570	6,560	5,550	4,540	3,530	2,530	2,110	0	0
168,501 ~ 169,000	10,940	9,650	8,640	7,630	6,620	5,610	4,600	3,590	2,580	2,130	0	0
169,001 ~ 169,500	11,040	9,710	8,700	7,690	6,680	5,670	4,660	3,650	2,640	2,160	0	0
169,501 ~ 170,000	11,140	9,770	8,760	7,750	6,740	5,730	4,720	3,710	2,700	2,180	0	0
170,001 ~ 170,500	11,240	9,830	8,820	7,810	6,800	5,790	4,780	3,770	2,760	2,210	0	0
170,501 ~ 171,000	11,340	9,890	8,880	7,870	6,860	5,850	4,840	3,830	2,820	2,230	0	0
171,001 ~ 171,500	11,440	9,950	8,940	7,930	6,920	5,910	4,900	3,890	2,880	2,260	0	0
171,501 ~ 172,000	11,540	10,010	9,000	7,990	6,980	5,970	4,960	3,950	2,940	2,280	0	0
172,001 ~ 172,500	11,640	10,070	9,060	8,050	7,040	6,030	5,020	4,010	3,000	2,310	0	0
172,501 ~ 173,000	11,740	10,130	9,120	8,110	7,100	6,090	5,080	4,070	3,060	2,330	0	0
173,001 ~ 173,500	11,840	10,190	9,180	8,170	7,160	6,150	5,140	4,130	3,120	2,360	0	0
173,501 ~ 174,000	11,940	10,250	9,240	8,230	7,220	6,210	5,200	4,190	3,180	2,380	0	0
174,001 ~ 174,500	12,040	10,350	9,300	8,290	7,280	6,270	5,260	4,250	3,240	2,410	0	0
174,501 ~ 175,000	12,140	10,450	9,360	8,350	7,340	6,330	5,320	4,310	3,300	2,430	2,010	0
175,001 ~ 175,500	12,240	10,550	9,420	8,410	7,400	6,390	5,380	4,370	3,360	2,460	2,040	0
175,501 ~ 176,000	12,340	10,650	9,480	8,470	7,460	6,450	5,440	4,430	3,420	2,480	2,060	0
176,001 ~ 176,500	12,440	10,750	9,540	8,530	7,520	6,510	5,500	4,490	3,480	2,510	2,090	0
176,501 ~ 177,000	12,540	10,850	9,600	8,590	7,580	6,570	5,560	4,550	3,540	2,530	2,110	0
177,001 ~ 177,500	12,640	10,950	9,660	8,650	7,640	6,630	5,620	4,610	3,600	2,590	2,140	0
177,501 ~ 178,000	12,740	11,050	9,720	8,710	7,700	6,690	5,680	4,670	3,660	2,650	2,160	0
178,001 ~ 178,500	12,840	11,150	9,780	8,770	7,760	6,750	5,740	4,730	3,720	2,710	2,190	0
178,501 ~ 179,000	12,940	11,250	9,840	8,830	7,820	6,810	5,800	4,790	3,780	2,770	2,210	0
179,001 ~ 179,500	13,040	11,350	9,900	8,890	7,880	6,870	5,860	4,850	3,840	2,830	2,240	0
179,501 ~ 180,000	13,140	11,450	9,960	8,950	7,940	6,930	5,920	4,910	3,900	2,890	2,260	0
180,001 ~ 180,500	13,240	11,550	10,020	9,010	8,000	6,990	5,980	4,970	3,960	2,950	2,290	0
180,501 ~ 181,000	13,340	11,650	10,080	9,070	8,060	7,050	6,040	5,030	4,020	3,010	2,310	0
181,001 ~ 181,500	13,440	11,750	10,140	9,130	8,120	7,110	6,100	5,090	4,080	3,070	2,340	0
181,501 ~ 182,000	13,540	11,850	10,200	9,190	8,180	7,170	6,160	5,150	4,140	3,130	2,360	0

115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〕

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	13,640	11,950	10,270	9,250	8,240	7,230	6,220	5,210	4,200	3,190	2,390	0
182,501 ~ 183,000	13,740	12,050	10,370	9,310	8,300	7,290	6,280	5,270	4,260	3,250	2,410	0
183,001 ~ 183,500	13,840	12,150	10,470	9,370	8,360	7,350	6,340	5,330	4,320	3,310	2,440	2,020
183,501 ~ 184,000	13,940	12,250	10,570	9,430	8,420	7,410	6,400	5,390	4,380	3,370	2,460	2,040
184,001 ~ 184,500	14,040	12,350	10,670	9,490	8,480	7,470	6,460	5,450	4,440	3,430	2,490	2,070
184,501 ~ 185,000	14,140	12,450	10,770	9,550	8,540	7,530	6,520	5,510	4,500	3,490	2,510	2,090
185,001 ~ 185,500	14,240	12,550	10,870	9,610	8,600	7,590	6,580	5,570	4,560	3,550	2,540	2,120
185,501 ~ 186,000	14,340	12,650	10,970	9,670	8,660	7,650	6,640	5,630	4,620	3,610	2,600	2,140
186,001 ~ 186,500	14,440	12,750	11,070	9,730	8,720	7,710	6,700	5,690	4,680	3,670	2,660	2,170
186,501 ~ 187,000	14,540	12,850	11,170	9,790	8,780	7,770	6,760	5,750	4,740	3,730	2,720	2,190
187,001 ~ 187,500	14,640	12,950	11,270	9,850	8,840	7,830	6,820	5,810	4,800	3,790	2,780	2,220
187,501 ~ 188,000	14,740	13,050	11,370	9,910	8,900	7,890	6,880	5,870	4,860	3,850	2,840	2,240
188,001 ~ 188,500	14,840	13,150	11,470	9,970	8,960	7,950	6,940	5,930	4,920	3,910	2,900	2,270
188,501 ~ 189,000	14,940	13,250	11,570	10,030	9,020	8,010	7,000	5,990	4,980	3,970	2,960	2,290
189,001 ~ 189,500	15,040	13,350	11,670	10,090	9,080	8,070	7,060	6,050	5,040	4,030	3,020	2,320
189,501 ~ 190,000	15,140	13,450	11,770	10,150	9,140	8,130	7,120	6,110	5,100	4,090	3,080	2,340
190,001 ~ 190,500	15,240	13,550	11,870	10,210	9,200	8,190	7,180	6,170	5,160	4,150	3,140	2,370
190,501 ~ 191,000	15,340	13,650	11,970	10,290	9,260	8,250	7,240	6,230	5,220	4,210	3,200	2,390
191,001 ~ 191,500	15,440	13,750	12,070	10,390	9,320	8,310	7,300	6,290	5,280	4,270	3,260	2,420
191,501 ~ 192,000	15,540	13,850	12,170	10,490	9,380	8,370	7,360	6,350	5,340	4,330	3,320	2,440
192,001 ~ 192,500	15,640	13,950	12,270	10,590	9,440	8,430	7,420	6,410	5,400	4,390	3,380	2,470
192,501 ~ 193,000	15,740	14,050	12,370	10,690	9,500	8,490	7,480	6,470	5,460	4,450	3,440	2,490
193,001 ~ 193,500	15,840	14,150	12,470	10,790	9,560	8,550	7,540	6,530	5,520	4,510	3,500	2,520
193,501 ~ 194,000	15,940	14,250	12,570	10,890	9,620	8,610	7,600	6,590	5,580	4,570	3,560	2,550
194,001 ~ 194,500	16,040	14,350	12,670	10,990	9,680	8,670	7,660	6,650	5,640	4,630	3,620	2,610
194,501 ~ 195,000	16,140	14,450	12,770	11,090	9,740	8,730	7,720	6,710	5,700	4,690	3,680	2,670
195,001 ~ 195,500	16,240	14,550	12,870	11,190	9,800	8,790	7,780	6,770	5,760	4,750	3,740	2,730
195,501 ~ 196,000	16,340	14,650	12,970	11,290	9,860	8,850	7,840	6,830	5,820	4,810	3,800	2,790
196,001 ~ 196,500	16,440	14,750	13,070	11,390	9,920	8,910	7,900	6,890	5,880	4,870	3,860	2,850
196,501 ~ 197,000	16,540	14,850	13,170	11,490	9,980	8,970	7,960	6,950	5,940	4,930	3,920	2,910
197,001 ~ 197,500	16,640	14,950	13,270	11,590	10,040	9,030	8,020	7,010	6,000	4,990	3,980	2,970
197,501 ~ 198,000	16,740	15,050	13,370	11,690	10,100	9,090	8,080	7,070	6,060	5,050	4,040	3,030
198,001 ~ 198,500	16,840	15,150	13,470	11,790	10,160	9,150	8,140	7,130	6,120	5,110	4,100	3,090
198,501 ~ 199,000	16,940	15,250	13,570	11,890	10,220	9,210	8,200	7,190	6,180	5,170	4,160	3,150

115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〕

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	17,040	15,350	13,670	11,990	10,300	9,270	8,260	7,250	6,240	5,230	4,220	3,210
199,501 ~ 200,000	17,140	15,450	13,770	12,090	10,400	9,330	8,320	7,310	6,300	5,290	4,280	3,270
200,001 ~ 200,500	17,240	15,550	13,870	12,190	10,500	9,390	8,380	7,370	6,360	5,350	4,340	3,330
200,501 ~ 201,000	17,340	15,650	13,970	12,290	10,600	9,450	8,440	7,430	6,420	5,410	4,400	3,390
201,001 ~ 201,500	17,440	15,750	14,070	12,390	10,700	9,510	8,500	7,490	6,480	5,470	4,460	3,450
201,501 ~ 202,000	17,540	15,850	14,170	12,490	10,800	9,570	8,560	7,550	6,540	5,530	4,520	3,510
202,001 ~ 202,500	17,640	15,950	14,270	12,590	10,900	9,630	8,620	7,610	6,600	5,590	4,580	3,570
202,501 ~ 203,000	17,740	16,050	14,370	12,690	11,000	9,690	8,680	7,670	6,660	5,650	4,640	3,630
203,001 ~ 203,500	17,840	16,150	14,470	12,790	11,100	9,750	8,740	7,730	6,720	5,710	4,700	3,690
203,501 ~ 204,000	17,940	16,250	14,570	12,890	11,200	9,810	8,800	7,790	6,780	5,770	4,760	3,750
204,001 ~ 204,500	18,040	16,350	14,670	12,990	11,300	9,870	8,860	7,850	6,840	5,830	4,820	3,810
204,501 ~ 205,000	18,140	16,450	14,770	13,090	11,400	9,930	8,920	7,910	6,900	5,890	4,880	3,870
205,001 ~ 205,500	18,240	16,550	14,870	13,190	11,500	9,990	8,980	7,970	6,960	5,950	4,940	3,930
205,501 ~ 206,000	18,340	16,650	14,970	13,290	11,600	10,050	9,040	8,030	7,020	6,010	5,000	3,990
206,001 ~ 206,500	18,440	16,750	15,070	13,390	11,700	10,110	9,100	8,090	7,080	6,070	5,060	4,050
206,501 ~ 207,000	18,540	16,850	15,170	13,490	11,800	10,170	9,160	8,150	7,140	6,130	5,120	4,110
207,001 ~ 207,500	18,640	16,950	15,270	13,590	11,900	10,230	9,220	8,210	7,200	6,190	5,180	4,170
207,501 ~ 208,000	18,740	17,050	15,370	13,690	12,000	10,320	9,280	8,270	7,260	6,250	5,240	4,230
208,001 ~ 208,500	18,840	17,150	15,470	13,790	12,100	10,420	9,340	8,330	7,320	6,310	5,300	4,290
208,501 ~ 209,000	18,940	17,250	15,570	13,890	12,200	10,520	9,400	8,390	7,380	6,370	5,360	4,350
209,001 ~ 209,500	19,040	17,350	15,670	13,990	12,300	10,620	9,460	8,450	7,440	6,430	5,420	4,410
209,501 ~ 210,000	19,140	17,450	15,770	14,090	12,400	10,720	9,520	8,510	7,500	6,490	5,480	4,470
210,001 ~ 210,500	19,240	17,550	15,870	14,190	12,500	10,820	9,580	8,570	7,560	6,550	5,540	4,530
210,501 ~ 211,000	19,340	17,650	15,970	14,290	12,600	10,920	9,640	8,630	7,620	6,610	5,600	4,590
211,001 ~ 211,500	19,440	17,750	16,070	14,390	12,700	11,020	9,700	8,690	7,680	6,670	5,660	4,650
211,501 ~ 212,000	19,540	17,850	16,170	14,490	12,800	11,120	9,760	8,750	7,740	6,730	5,720	4,710
212,001 ~ 212,500	19,640	17,950	16,270	14,590	12,900	11,220	9,820	8,810	7,800	6,790	5,780	4,770
212,501 ~ 213,000	19,740	18,050	16,370	14,690	13,000	11,320	9,880	8,870	7,860	6,850	5,840	4,830
213,001 ~ 213,500	19,840	18,150	16,470	14,790	13,100	11,420	9,940	8,930	7,920	6,910	5,900	4,890
213,501 ~ 214,000	19,940	18,250	16,570	14,890	13,200	11,520	10,000	8,990	7,980	6,970	5,960	4,950
214,001 ~ 214,500	20,040	18,350	16,670	14,990	13,300	11,620	10,060	9,050	8,040	7,030	6,020	5,010
214,501 ~ 215,000	20,140	18,450	16,770	15,090	13,400	11,720	10,120	9,110	8,100	7,090	6,080	5,070
215,001 ~ 215,500	20,240	18,550	16,870	15,190	13,500	11,820	10,180	9,170	8,160	7,150	6,140	5,130
215,501 ~ 216,000	20,340	18,650	16,970	15,290	13,600	11,920	10,240	9,230	8,220	7,210	6,200	5,190

115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〕

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	20,440	18,750	17,070	15,390	13,700	12,020	10,340	9,290	8,280	7,270	6,260	5,250
216,501 ~ 217,000	20,540	18,850	17,170	15,490	13,800	12,120	10,440	9,350	8,340	7,330	6,320	5,310
217,001 ~ 217,500	20,640	18,950	17,270	15,590	13,900	12,220	10,540	9,410	8,400	7,390	6,380	5,370
217,501 ~ 218,000	20,740	19,050	17,370	15,690	14,000	12,320	10,640	9,470	8,460	7,450	6,440	5,430
218,001 ~ 218,500	20,840	19,150	17,470	15,790	14,100	12,420	10,740	9,530	8,520	7,510	6,500	5,490
218,501 ~ 219,000	20,940	19,250	17,570	15,890	14,200	12,520	10,840	9,590	8,580	7,570	6,560	5,550
219,001 ~ 219,500	21,040	19,350	17,670	15,990	14,300	12,620	10,940	9,650	8,640	7,630	6,620	5,610
219,501 ~ 220,000	21,140	19,450	17,770	16,090	14,400	12,720	11,040	9,710	8,700	7,690	6,680	5,670
220,001 ~ 220,500	21,240	19,550	17,870	16,190	14,500	12,820	11,140	9,770	8,760	7,750	6,740	5,730
220,501 ~ 221,000	21,340	19,650	17,970	16,290	14,600	12,920	11,240	9,830	8,820	7,810	6,800	5,790
221,001 ~ 221,500	21,440	19,750	18,070	16,390	14,700	13,020	11,340	9,890	8,880	7,870	6,860	5,850
221,501 ~ 222,000	21,540	19,850	18,170	16,490	14,800	13,120	11,440	9,950	8,940	7,930	6,920	5,910
222,001 ~ 222,500	21,640	19,950	18,270	16,590	14,900	13,220	11,540	10,010	9,000	7,990	6,980	5,970
222,501 ~ 223,000	21,740	20,050	18,370	16,690	15,000	13,320	11,640	10,070	9,060	8,050	7,040	6,030
223,001 ~ 223,500	21,840	20,150	18,470	16,790	15,100	13,420	11,740	10,130	9,120	8,110	7,100	6,090
223,501 ~ 224,000	21,940	20,250	18,570	16,890	15,200	13,520	11,840	10,190	9,180	8,170	7,160	6,150
224,001 ~ 224,500	22,040	20,350	18,670	16,990	15,300	13,620	11,940	10,250	9,240	8,230	7,220	6,210
224,501 ~ 225,000	22,140	20,450	18,770	17,090	15,400	13,720	12,040	10,350	9,300	8,290	7,280	6,270
225,001 ~ 225,500	22,240	20,550	18,870	17,190	15,500	13,820	12,140	10,450	9,360	8,350	7,340	6,330
225,501 ~ 226,000	22,340	20,650	18,970	17,290	15,600	13,920	12,240	10,550	9,420	8,410	7,400	6,390
226,001 ~ 226,500	22,440	20,750	19,070	17,390	15,700	14,020	12,340	10,650	9,480	8,470	7,460	6,450
226,501 ~ 227,000	22,540	20,850	19,170	17,490	15,800	14,120	12,440	10,750	9,540	8,530	7,520	6,510
227,001 ~ 227,500	22,640	20,950	19,270	17,590	15,900	14,220	12,540	10,850	9,600	8,590	7,580	6,570
227,501 ~ 228,000	22,740	21,050	19,370	17,690	16,000	14,320	12,640	10,950	9,660	8,650	7,640	6,630
228,001 ~ 228,500	22,840	21,150	19,470	17,790	16,100	14,420	12,740	11,050	9,720	8,710	7,700	6,690
228,501 ~ 229,000	22,940	21,250	19,570	17,890	16,200	14,520	12,840	11,150	9,780	8,770	7,760	6,750
229,001 ~ 229,500	23,040	21,350	19,670	17,990	16,300	14,620	12,940	11,250	9,840	8,830	7,820	6,810
229,501 ~ 230,000	23,140	21,450	19,770	18,090	16,400	14,720	13,040	11,350	9,900	8,890	7,880	6,870
230,001 ~ 230,500	23,240	21,550	19,870	18,190	16,500	14,820	13,140	11,450	9,960	8,950	7,940	6,930
230,501 ~ 231,000	23,340	21,650	19,970	18,290	16,600	14,920	13,240	11,550	10,020	9,010	8,000	6,990
231,001 ~ 231,500	23,440	21,750	20,070	18,390	16,700	15,020	13,340	11,650	10,080	9,070	8,060	7,050
231,501 ~ 232,000	23,540	21,850	20,170	18,490	16,800	15,120	13,440	11,750	10,140	9,130	8,120	7,110
232,001 ~ 232,500	23,640	21,950	20,270	18,590	16,900	15,220	13,540	11,850	10,200	9,190	8,180	7,170
232,501 ~ 233,000	23,740	22,050	20,370	18,690	17,000	15,320	13,640	11,950	10,270	9,250	8,240	7,230

115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﹞

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	23,840	22,150	20,470	18,790	17,100	15,420	13,740	12,050	10,370	9,310	8,300	7,290
233,501 ~ 234,000	23,940	22,250	20,570	18,890	17,200	15,520	13,840	12,150	10,470	9,370	8,360	7,350
234,001 ~ 234,500	24,040	22,350	20,670	18,990	17,300	15,620	13,940	12,250	10,570	9,430	8,420	7,410
234,501 ~ 235,000	24,140	22,450	20,770	19,090	17,400	15,720	14,040	12,350	10,670	9,490	8,480	7,470
235,001 ~ 235,500	24,240	22,550	20,870	19,190	17,500	15,820	14,140	12,450	10,770	9,550	8,540	7,530
235,501 ~ 236,000	24,340	22,650	20,970	19,290	17,600	15,920	14,240	12,550	10,870	9,610	8,600	7,590
236,001 ~ 236,500	24,440	22,750	21,070	19,390	17,700	16,020	14,340	12,650	10,970	9,670	8,660	7,650
236,501 ~ 237,000	24,540	22,850	21,170	19,490	17,800	16,120	14,440	12,750	11,070	9,730	8,720	7,710
237,001 ~ 237,500	24,640	22,950	21,270	19,590	17,900	16,220	14,540	12,850	11,170	9,790	8,780	7,770
237,501 ~ 238,000	24,740	23,050	21,370	19,690	18,000	16,320	14,640	12,950	11,270	9,850	8,840	7,830
238,001 ~ 238,500	24,840	23,150	21,470	19,790	18,100	16,420	14,740	13,050	11,370	9,910	8,900	7,890
238,501 ~ 239,000	24,940	23,250	21,570	19,890	18,200	16,520	14,840	13,150	11,470	9,970	8,960	7,950
239,001 ~ 239,500	25,040	23,350	21,670	19,990	18,300	16,620	14,940	13,250	11,570	10,030	9,020	8,010
239,501 ~ 240,000	25,140	23,450	21,770	20,090	18,400	16,720	15,040	13,350	11,670	10,090	9,080	8,070
240,001 ~ 240,500	25,240	23,550	21,870	20,190	18,500	16,820	15,140	13,450	11,770	10,150	9,140	8,130
240,501 ~ 241,000	25,340	23,650	21,970	20,290	18,600	16,920	15,240	13,550	11,870	10,210	9,200	8,190
241,001 ~ 241,500	25,440	23,750	22,070	20,390	18,700	17,020	15,340	13,650	11,970	10,290	9,260	8,250
241,501 ~ 242,000	25,540	23,850	22,170	20,490	18,800	17,120	15,440	13,750	12,070	10,390	9,320	8,310
242,001 ~ 242,500	25,640	23,950	22,270	20,590	18,900	17,220	15,540	13,850	12,170	10,490	9,380	8,370
242,501 ~ 243,000	25,740	24,050	22,370	20,690	19,000	17,320	15,640	13,950	12,270	10,590	9,440	8,430
243,001 ~ 243,500	25,840	24,150	22,470	20,790	19,100	17,420	15,740	14,050	12,370	10,690	9,500	8,490
243,501 ~ 244,000	25,940	24,250	22,570	20,890	19,200	17,520	15,840	14,150	12,470	10,790	9,560	8,550
244,001 ~ 244,500	26,040	24,350	22,670	20,990	19,300	17,620	15,940	14,250	12,570	10,890	9,620	8,610
244,501 ~ 245,000	26,140	24,450	22,770	21,090	19,400	17,720	16,040	14,350	12,670	10,990	9,680	8,670
245,001 ~ 245,500	26,240	24,550	22,870	21,190	19,500	17,820	16,140	14,450	12,770	11,090	9,740	8,730
245,501 ~ 246,000	26,340	24,650	22,970	21,290	19,600	17,920	16,240	14,550	12,870	11,190	9,800	8,790
246,001 ~ 246,500	26,440	24,750	23,070	21,390	19,700	18,020	16,340	14,650	12,970	11,290	9,860	8,850
246,501 ~ 247,000	26,540	24,850	23,170	21,490	19,800	18,120	16,440	14,750	13,070	11,390	9,920	8,910
247,001 ~ 247,500	26,640	24,950	23,270	21,590	19,900	18,220	16,540	14,850	13,170	11,490	9,980	8,970
247,501 ~ 248,000	26,740	25,050	23,370	21,690	20,000	18,320	16,640	14,950	13,270	11,590	10,040	9,030
248,001 ~ 248,500	26,840	25,150	23,470	21,790	20,100	18,420	16,740	15,050	13,370	11,690	10,100	9,090
248,501 ~ 249,000	26,940	25,250	23,570	21,890	20,200	18,520	16,840	15,150	13,470	11,790	10,160	9,150
249,001 ~ 249,500	27,040	25,350	23,670	21,990	20,300	18,620	16,940	15,250	13,570	11,890	10,220	9,210
249,501 ~ 250,000	27,140	25,450	23,770	22,090	20,400	18,720	17,040	15,350	13,670	11,990	10,300	9,270

115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〕

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	27,240	25,550	23,870	22,190	20,500	18,820	17,140	15,450	13,770	12,090	10,400	9,330
250,501 ~ 251,000	27,340	25,650	23,970	22,290	20,600	18,920	17,240	15,550	13,870	12,190	10,500	9,390
251,001 ~ 251,500	27,440	25,750	24,070	22,390	20,700	19,020	17,340	15,650	13,970	12,290	10,600	9,450
251,501 ~ 252,000	27,540	25,850	24,170	22,490	20,800	19,120	17,440	15,750	14,070	12,390	10,700	9,510
252,001 ~ 252,500	27,640	25,950	24,270	22,590	20,900	19,220	17,540	15,850	14,170	12,490	10,800	9,570
252,501 ~ 253,000	27,740	26,050	24,370	22,690	21,000	19,320	17,640	15,950	14,270	12,590	10,900	9,630
253,001 ~ 253,500	27,840	26,150	24,470	22,790	21,100	19,420	17,740	16,050	14,370	12,690	11,000	9,690
253,501 ~ 254,000	27,940	26,250	24,570	22,890	21,200	19,520	17,840	16,150	14,470	12,790	11,100	9,750
254,001 ~ 254,500	28,040	26,350	24,670	22,990	21,300	19,620	17,940	16,250	14,570	12,890	11,200	9,810
254,501 ~ 255,000	28,140	26,450	24,770	23,090	21,400	19,720	18,040	16,350	14,670	12,990	11,300	9,870
255,001 ~ 255,500	28,240	26,550	24,870	23,190	21,500	19,820	18,140	16,450	14,770	13,090	11,400	9,930
255,501 ~ 256,000	28,340	26,650	24,970	23,290	21,600	19,920	18,240	16,550	14,870	13,190	11,500	9,990
256,001 ~ 256,500	28,440	26,750	25,070	23,390	21,700	20,020	18,340	16,650	14,970	13,290	11,600	10,050
256,501 ~ 257,000	28,540	26,850	25,170	23,490	21,800	20,120	18,440	16,750	15,070	13,390	11,700	10,110
257,001 ~ 257,500	28,640	26,950	25,270	23,590	21,900	20,220	18,540	16,850	15,170	13,490	11,800	10,170
257,501 ~ 258,000	28,740	27,050	25,370	23,690	22,000	20,320	18,640	16,950	15,270	13,590	11,900	10,230
258,001 ~ 258,500	28,840	27,150	25,470	23,790	22,100	20,420	18,740	17,050	15,370	13,690	12,000	10,320
258,501 ~ 259,000	28,940	27,250	25,570	23,890	22,200	20,520	18,840	17,150	15,470	13,790	12,100	10,420
259,001 ~ 259,500	29,040	27,350	25,670	23,990	22,300	20,620	18,940	17,250	15,570	13,890	12,200	10,520
259,501 ~ 260,000	29,140	27,450	25,770	24,090	22,400	20,720	19,040	17,350	15,670	13,990	12,300	10,620
260,001 ~ 260,500	29,240	27,550	25,870	24,190	22,500	20,820	19,140	17,450	15,770	14,090	12,400	10,720
260,501 ~ 261,000	29,340	27,650	25,970	24,290	22,600	20,920	19,240	17,550	15,870	14,190	12,500	10,820
261,001 ~ 261,500	29,440	27,750	26,070	24,390	22,700	21,020	19,340	17,650	15,970	14,290	12,600	10,920
261,501 ~ 262,000	29,540	27,850	26,170	24,490	22,800	21,120	19,440	17,750	16,070	14,390	12,700	11,020
262,001 ~ 262,500	29,640	27,950	26,270	24,590	22,900	21,220	19,540	17,850	16,170	14,490	12,800	11,120
262,501 ~ 263,000	29,740	28,050	26,370	24,690	23,000	21,320	19,640	17,950	16,270	14,590	12,900	11,220
263,001 ~ 263,500	29,840	28,150	26,470	24,790	23,100	21,420	19,740	18,050	16,370	14,690	13,000	11,320
263,501 ~ 264,000	29,940	28,250	26,570	24,890	23,200	21,520	19,840	18,150	16,470	14,790	13,100	11,420
264,001 ~ 264,500	30,040	28,350	26,670	24,990	23,300	21,620	19,940	18,250	16,570	14,890	13,200	11,520
264,501 ~ 265,000	30,140	28,450	26,770	25,090	23,400	21,720	20,040	18,350	16,670	14,990	13,300	11,620
265,001 ~ 265,500	30,240	28,550	26,870	25,190	23,500	21,820	20,140	18,450	16,770	15,090	13,400	11,720
265,501 ~ 266,000	30,340	28,650	26,970	25,290	23,600	21,920	20,240	18,550	16,870	15,190	13,500	11,820
266,001 ~ 266,500	30,440	28,750	27,070	25,390	23,700	22,020	20,340	18,650	16,970	15,290	13,600	11,920
266,501 ~ 267,000	30,540	28,850	27,170	25,490	23,800	22,120	20,440	18,750	17,070	15,390	13,700	12,020

115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〕

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	30,640	28,950	27,270	25,590	23,900	22,220	20,540	18,850	17,170	15,490	13,800	12,120
267,501 ~ 268,000	30,740	29,050	27,370	25,690	24,000	22,320	20,640	18,950	17,270	15,590	13,900	12,220
268,001 ~ 268,500	30,840	29,150	27,470	25,790	24,100	22,420	20,740	19,050	17,370	15,690	14,000	12,320
268,501 ~ 269,000	30,940	29,250	27,570	25,890	24,200	22,520	20,840	19,150	17,470	15,790	14,100	12,420
269,001 ~ 269,500	31,040	29,350	27,670	25,990	24,300	22,620	20,940	19,250	17,570	15,890	14,200	12,520
269,501 ~ 270,000	31,140	29,450	27,770	26,090	24,400	22,720	21,040	19,350	17,670	15,990	14,300	12,620
270,001 ~ 270,500	31,240	29,550	27,870	26,190	24,500	22,820	21,140	19,450	17,770	16,090	14,400	12,720
270,501 ~ 271,000	31,340	29,650	27,970	26,290	24,600	22,920	21,240	19,550	17,870	16,190	14,500	12,820
271,001 ~ 271,500	31,440	29,750	28,070	26,390	24,700	23,020	21,340	19,650	17,970	16,290	14,600	12,920
271,501 ~ 272,000	31,540	29,850	28,170	26,490	24,800	23,120	21,440	19,750	18,070	16,390	14,700	13,020
272,001 ~ 272,500	31,640	29,950	28,270	26,590	24,900	23,220	21,540	19,850	18,170	16,490	14,800	13,120
272,501 ~ 273,000	31,740	30,050	28,370	26,690	25,000	23,320	21,640	19,950	18,270	16,590	14,900	13,220
273,001 ~ 273,500	31,840	30,150	28,470	26,790	25,100	23,420	21,740	20,050	18,370	16,690	15,000	13,320
273,501 ~ 274,000	31,940	30,250	28,570	26,890	25,200	23,520	21,840	20,150	18,470	16,790	15,100	13,420
274,001 ~ 274,500	32,040	30,350	28,670	26,990	25,300	23,620	21,940	20,250	18,570	16,890	15,200	13,520
274,501 ~ 275,000	32,140	30,450	28,770	27,090	25,400	23,720	22,040	20,350	18,670	16,990	15,300	13,620
275,001 ~ 275,500	32,240	30,550	28,870	27,190	25,500	23,820	22,140	20,450	18,770	17,090	15,400	13,720
275,501 ~ 276,000	32,340	30,650	28,970	27,290	25,600	23,920	22,240	20,550	18,870	17,190	15,500	13,820
276,001 ~ 276,500	32,440	30,750	29,070	27,390	25,700	24,020	22,340	20,650	18,970	17,290	15,600	13,920
276,501 ~ 277,000	32,540	30,850	29,170	27,490	25,800	24,120	22,440	20,750	19,070	17,390	15,700	14,020
277,001 ~ 277,500	32,640	30,950	29,270	27,590	25,900	24,220	22,540	20,850	19,170	17,490	15,800	14,120
277,501 ~ 278,000	32,740	31,050	29,370	27,690	26,000	24,320	22,640	20,950	19,270	17,590	15,900	14,220
278,001 ~ 278,500	32,840	31,150	29,470	27,790	26,100	24,420	22,740	21,050	19,370	17,690	16,000	14,320
278,501 ~ 279,000	32,940	31,250	29,570	27,890	26,200	24,520	22,840	21,150	19,470	17,790	16,100	14,420
279,001 ~ 279,500	33,040	31,350	29,670	27,990	26,300	24,620	22,940	21,250	19,570	17,890	16,200	14,520
279,501 ~ 280,000	33,140	31,450	29,770	28,090	26,400	24,720	23,040	21,350	19,670	17,990	16,300	14,620
280,001 ~ 280,500	33,240	31,550	29,870	28,190	26,500	24,820	23,140	21,450	19,770	18,090	16,400	14,720
280,501 ~ 281,000	33,340	31,650	29,970	28,290	26,600	24,920	23,240	21,550	19,870	18,190	16,500	14,820
281,001 ~ 281,500	33,450	31,750	30,070	28,390	26,700	25,020	23,340	21,650	19,970	18,290	16,600	14,920
281,501 ~ 282,000	33,600	31,850	30,170	28,490	26,800	25,120	23,440	21,750	20,070	18,390	16,700	15,020
282,001 ~ 282,500	33,750	31,950	30,270	28,590	26,900	25,220	23,540	21,850	20,170	18,490	16,800	15,120
282,501 ~ 283,000	33,900	32,050	30,370	28,690	27,000	25,320	23,640	21,950	20,270	18,590	16,900	15,220
283,001 ~ 283,500	34,050	32,150	30,470	28,790	27,100	25,420	23,740	22,050	20,370	18,690	17,000	15,320
283,501 ~ 284,000	34,200	32,250	30,570	28,890	27,200	25,520	23,840	22,150	20,470	18,790	17,100	15,420

115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〕

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	34,350	32,350	30,670	28,990	27,300	25,620	23,940	22,250	20,570	18,890	17,200	15,520
284,501 ~ 285,000	34,500	32,450	30,770	29,090	27,400	25,720	24,040	22,350	20,670	18,990	17,300	15,620
285,001 ~ 285,500	34,650	32,550	30,870	29,190	27,500	25,820	24,140	22,450	20,770	19,090	17,400	15,720
285,501 ~ 286,000	34,800	32,650	30,970	29,290	27,600	25,920	24,240	22,550	20,870	19,190	17,500	15,820
286,001 ~ 286,500	34,950	32,750	31,070	29,390	27,700	26,020	24,340	22,650	20,970	19,290	17,600	15,920
286,501 ~ 287,000	35,100	32,850	31,170	29,490	27,800	26,120	24,440	22,750	21,070	19,390	17,700	16,020
287,001 ~ 287,500	35,250	32,950	31,270	29,590	27,900	26,220	24,540	22,850	21,170	19,490	17,800	16,120
287,501 ~ 288,000	35,400	33,050	31,370	29,690	28,000	26,320	24,640	22,950	21,270	19,590	17,900	16,220
288,001 ~ 288,500	35,550	33,150	31,470	29,790	28,100	26,420	24,740	23,050	21,370	19,690	18,000	16,320
288,501 ~ 289,000	35,700	33,250	31,570	29,890	28,200	26,520	24,840	23,150	21,470	19,790	18,100	16,420
289,001 ~ 289,500	35,850	33,350	31,670	29,990	28,300	26,620	24,940	23,250	21,570	19,890	18,200	16,520
289,501 ~ 290,000	36,000	33,480	31,770	30,090	28,400	26,720	25,040	23,350	21,670	19,990	18,300	16,620
290,001 ~ 290,500	36,150	33,630	31,870	30,190	28,500	26,820	25,140	23,450	21,770	20,090	18,400	16,720
290,501 ~ 291,000	36,300	33,780	31,970	30,290	28,600	26,920	25,240	23,550	21,870	20,190	18,500	16,820
291,001 ~ 291,500	36,450	33,930	32,070	30,390	28,700	27,020	25,340	23,650	21,970	20,290	18,600	16,920
291,501 ~ 292,000	36,600	34,080	32,170	30,490	28,800	27,120	25,440	23,750	22,070	20,390	18,700	17,020
292,001 ~ 292,500	36,750	34,230	32,270	30,590	28,900	27,220	25,540	23,850	22,170	20,490	18,800	17,120
292,501 ~ 293,000	36,900	34,380	32,370	30,690	29,000	27,320	25,640	23,950	22,270	20,590	18,900	17,220
293,001 ~ 293,500	37,050	34,530	32,470	30,790	29,100	27,420	25,740	24,050	22,370	20,690	19,000	17,320
293,501 ~ 294,000	37,200	34,680	32,570	30,890	29,200	27,520	25,840	24,150	22,470	20,790	19,100	17,420
294,001 ~ 294,500	37,350	34,830	32,670	30,990	29,300	27,620	25,940	24,250	22,570	20,890	19,200	17,520
294,501 ~ 295,000	37,500	34,980	32,770	31,090	29,400	27,720	26,040	24,350	22,670	20,990	19,300	17,620
295,001 ~ 295,500	37,650	35,130	32,870	31,190	29,500	27,820	26,140	24,450	22,770	21,090	19,400	17,720
295,501 ~ 296,000	37,800	35,280	32,970	31,290	29,600	27,920	26,240	24,550	22,870	21,190	19,500	17,820
296,001 ~ 296,500	37,950	35,430	33,070	31,390	29,700	28,020	26,340	24,650	22,970	21,290	19,600	17,920
296,501 ~ 297,000	38,100	35,580	33,170	31,490	29,800	28,120	26,440	24,750	23,070	21,390	19,700	18,020
297,001 ~ 297,500	38,250	35,730	33,270	31,590	29,900	28,220	26,540	24,850	23,170	21,490	19,800	18,120
297,501 ~ 298,000	38,400	35,880	33,370	31,690	30,000	28,320	26,640	24,950	23,270	21,590	19,900	18,220
298,001 ~ 298,500	38,550	36,030	33,500	31,790	30,100	28,420	26,740	25,050	23,370	21,690	20,000	18,320
298,501 ~ 299,000	38,700	36,180	33,650	31,890	30,200	28,520	26,840	25,150	23,470	21,790	20,100	18,420
299,001 ~ 299,500	38,850	36,330	33,800	31,990	30,300	28,620	26,940	25,250	23,570	21,890	20,200	18,520
299,501 ~ 300,000	39,000	36,480	33,950	32,090	30,400	28,720	27,040	25,350	23,670	21,990	20,300	18,620
300,001 ~ 300,500	39,150	36,630	34,100	32,190	30,500	28,820	27,140	25,450	23,770	22,090	20,400	18,720
300,501 ~ 301,000	39,300	36,780	34,250	32,290	30,600	28,920	27,240	25,550	23,870	22,190	20,500	18,820

115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〕

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	39,450	36,930	34,400	32,390	30,700	29,020	27,340	25,650	23,970	22,290	20,600	18,920
301,501 ~ 302,000	39,600	37,080	34,550	32,490	30,800	29,120	27,440	25,750	24,070	22,390	20,700	19,020
302,001 ~ 302,500	39,750	37,230	34,700	32,590	30,900	29,220	27,540	25,850	24,170	22,490	20,800	19,120
302,501 ~ 303,000	39,900	37,380	34,850	32,690	31,000	29,320	27,640	25,950	24,270	22,590	20,900	19,220
303,001 ~ 303,500	40,050	37,530	35,000	32,790	31,100	29,420	27,740	26,050	24,370	22,690	21,000	19,320
303,501 ~ 304,000	40,200	37,680	35,150	32,890	31,200	29,520	27,840	26,150	24,470	22,790	21,100	19,420
304,001 ~ 304,500	40,350	37,830	35,300	32,990	31,300	29,620	27,940	26,250	24,570	22,890	21,200	19,520
304,501 ~ 305,000	40,500	37,980	35,450	33,090	31,400	29,720	28,040	26,350	24,670	22,990	21,300	19,620
305,001 ~ 305,500	40,650	38,130	35,600	33,190	31,500	29,820	28,140	26,450	24,770	23,090	21,400	19,720
305,501 ~ 306,000	40,800	38,280	35,750	33,290	31,600	29,920	28,240	26,550	24,870	23,190	21,500	19,820
306,001 ~ 306,500	40,950	38,430	35,900	33,390	31,700	30,020	28,340	26,650	24,970	23,290	21,600	19,920
306,501 ~ 307,000	41,100	38,580	36,050	33,530	31,800	30,120	28,440	26,750	25,070	23,390	21,700	20,020
307,001 ~ 307,500	41,250	38,730	36,200	33,680	31,900	30,220	28,540	26,850	25,170	23,490	21,800	20,120
307,501 ~ 308,000	41,400	38,880	36,350	33,830	32,000	30,320	28,640	26,950	25,270	23,590	21,900	20,220
308,001 ~ 308,500	41,550	39,030	36,500	33,980	32,100	30,420	28,740	27,050	25,370	23,690	22,000	20,320
308,501 ~ 309,000	41,700	39,180	36,650	34,130	32,200	30,520	28,840	27,150	25,470	23,790	22,100	20,420
309,001 ~ 309,500	41,850	39,330	36,800	34,280	32,300	30,620	28,940	27,250	25,570	23,890	22,200	20,520
309,501 ~ 310,000	42,000	39,480	36,950	34,430	32,400	30,720	29,040	27,350	25,670	23,990	22,300	20,620
310,001 ~ 310,500	42,150	39,630	37,100	34,580	32,500	30,820	29,140	27,450	25,770	24,090	22,400	20,720
310,501 ~ 311,000	42,300	39,780	37,250	34,730	32,600	30,920	29,240	27,550	25,870	24,190	22,500	20,820
311,001 ~ 311,500	42,450	39,930	37,400	34,880	32,700	31,020	29,340	27,650	25,970	24,290	22,600	20,920
311,501 ~ 312,000	42,600	40,080	37,550	35,030	32,800	31,120	29,440	27,750	26,070	24,390	22,700	21,020
312,001 ~ 312,500	42,750	40,230	37,700	35,180	32,900	31,220	29,540	27,850	26,170	24,490	22,800	21,120
312,501 ~ 313,000	42,900	40,380	37,850	35,330	33,000	31,320	29,640	27,950	26,270	24,590	22,900	21,220
313,001 ~ 313,500	43,050	40,530	38,000	35,480	33,100	31,420	29,740	28,050	26,370	24,690	23,000	21,320
313,501 ~ 314,000	43,200	40,680	38,150	35,630	33,200	31,520	29,840	28,150	26,470	24,790	23,100	21,420
314,001 ~ 314,500	43,350	40,830	38,300	35,780	33,300	31,620	29,940	28,250	26,570	24,890	23,200	21,520
314,501 ~ 315,000	43,500	40,980	38,450	35,930	33,400	31,720	30,040	28,350	26,670	24,990	23,300	21,620
315,001 ~ 315,500	43,650	41,130	38,600	36,080	33,550	31,820	30,140	28,450	26,770	25,090	23,400	21,720
315,501 ~ 316,000	43,800	41,280	38,750	36,230	33,700	31,920	30,240	28,550	26,870	25,190	23,500	21,820
316,001 ~ 316,500	43,950	41,430	38,900	36,380	33,850	32,020	30,340	28,650	26,970	25,290	23,600	21,920
316,501 ~ 317,000	44,100	41,580	39,050	36,530	34,000	32,120	30,440	28,750	27,070	25,390	23,700	22,020
317,001 ~ 317,500	44,250	41,730	39,200	36,680	34,150	32,220	30,540	28,850	27,170	25,490	23,800	22,120
317,501 ~ 318,000	44,400	41,880	39,350	36,830	34,300	32,320	30,640	28,950	27,270	25,590	23,900	22,220

115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〕

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	44,550	42,030	39,500	36,980	34,450	32,420	30,740	29,050	27,370	25,690	24,000	22,320
318,501 ~ 319,000	44,700	42,180	39,650	37,130	34,600	32,520	30,840	29,150	27,470	25,790	24,100	22,420
319,001 ~ 319,500	44,850	42,330	39,800	37,280	34,750	32,620	30,940	29,250	27,570	25,890	24,200	22,520
319,501 ~ 320,000	45,000	42,480	39,950	37,430	34,900	32,720	31,040	29,350	27,670	25,990	24,300	22,620
320,001 ~ 320,500	45,150	42,630	40,100	37,580	35,050	32,820	31,140	29,450	27,770	26,090	24,400	22,720
320,501 ~ 321,000	45,300	42,780	40,250	37,730	35,200	32,920	31,240	29,550	27,870	26,190	24,500	22,820
321,001 ~ 321,500	45,450	42,930	40,400	37,880	35,350	33,020	31,340	29,650	27,970	26,290	24,600	22,920
321,501 ~ 322,000	45,600	43,080	40,550	38,030	35,500	33,120	31,440	29,750	28,070	26,390	24,700	23,020
322,001 ~ 322,500	45,750	43,230	40,700	38,180	35,650	33,220	31,540	29,850	28,170	26,490	24,800	23,120
322,501 ~ 323,000	45,900	43,380	40,850	38,330	35,800	33,320	31,640	29,950	28,270	26,590	24,900	23,220
323,001 ~ 323,500	46,050	43,530	41,000	38,480	35,950	33,430	31,740	30,050	28,370	26,690	25,000	23,320
323,501 ~ 324,000	46,200	43,680	41,150	38,630	36,100	33,580	31,840	30,150	28,470	26,790	25,100	23,420
324,001 ~ 324,500	46,350	43,830	41,300	38,780	36,250	33,730	31,940	30,250	28,570	26,890	25,200	23,520
324,501 ~ 325,000	46,500	43,980	41,450	38,930	36,400	33,880	32,040	30,350	28,670	26,990	25,300	23,620
325,001 ~ 325,500	46,650	44,130	41,600	39,080	36,550	34,030	32,140	30,450	28,770	27,090	25,400	23,720
325,501 ~ 326,000	46,800	44,280	41,750	39,230	36,700	34,180	32,240	30,550	28,870	27,190	25,500	23,820
326,001 ~ 326,500	46,950	44,430	41,900	39,380	36,850	34,330	32,340	30,650	28,970	27,290	25,600	23,920
326,501 ~ 327,000	47,100	44,580	42,050	39,530	37,000	34,480	32,440	30,750	29,070	27,390	25,700	24,020
327,001 ~ 327,500	47,250	44,730	42,200	39,680	37,150	34,630	32,540	30,850	29,170	27,490	25,800	24,120
327,501 ~ 328,000	47,400	44,880	42,350	39,830	37,300	34,780	32,640	30,950	29,270	27,590	25,900	24,220
328,001 ~ 328,500	47,550	45,030	42,500	39,980	37,450	34,930	32,740	31,050	29,370	27,690	26,000	24,320
328,501 ~ 329,000	47,700	45,180	42,650	40,130	37,600	35,080	32,840	31,150	29,470	27,790	26,100	24,420
329,001 ~ 329,500	47,850	45,330	42,800	40,280	37,750	35,230	32,940	31,250	29,570	27,890	26,200	24,520
329,501 ~ 330,000	48,000	45,480	42,950	40,430	37,900	35,380	33,040	31,350	29,670	27,990	26,300	24,620
330,001 ~ 330,500	48,150	45,630	43,100	40,580	38,050	35,530	33,140	31,450	29,770	28,090	26,400	24,720
330,501 ~ 331,000	48,300	45,780	43,250	40,730	38,200	35,680	33,240	31,550	29,870	28,190	26,500	24,820
331,001 ~ 331,500	48,450	45,930	43,400	40,880	38,350	35,830	33,340	31,650	29,970	28,290	26,600	24,920
331,501 ~ 332,000	48,600	46,080	43,550	41,030	38,500	35,980	33,450	31,750	30,070	28,390	26,700	25,020
332,001 ~ 332,500	48,750	46,230	43,700	41,180	38,650	36,130	33,600	31,850	30,170	28,490	26,800	25,120
332,501 ~ 333,000	48,900	46,380	43,850	41,330	38,800	36,280	33,750	31,950	30,270	28,590	26,900	25,220
333,001 ~ 333,500	49,050	46,530	44,000	41,480	38,950	36,430	33,900	32,050	30,370	28,690	27,000	25,320
333,501 ~ 334,000	49,200	46,680	44,150	41,630	39,100	36,580	34,050	32,150	30,470	28,790	27,100	25,420
334,001 ~ 334,500	49,350	46,830	44,300	41,780	39,250	36,730	34,200	32,250	30,570	28,890	27,200	25,520
334,501 ~ 335,000	49,500	46,980	44,450	41,930	39,400	36,880	34,350	32,350	30,670	28,990	27,300	25,620

115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〕

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	49,650	47,130	44,600	42,080	39,550	37,030	34,500	32,450	30,770	29,090	27,400	25,720
335,501 ~ 336,000	49,800	47,280	44,750	42,230	39,700	37,180	34,650	32,550	30,870	29,190	27,500	25,820
336,001 ~ 336,500	49,950	47,430	44,900	42,380	39,850	37,330	34,800	32,650	30,970	29,290	27,600	25,920
336,501 ~ 337,000	50,100	47,580	45,050	42,530	40,000	37,480	34,950	32,750	31,070	29,390	27,700	26,020
337,001 ~ 337,500	50,250	47,730	45,200	42,680	40,150	37,630	35,100	32,850	31,170	29,490	27,800	26,120
337,501 ~ 338,000	50,400	47,880	45,350	42,830	40,300	37,780	35,250	32,950	31,270	29,590	27,900	26,220
338,001 ~ 338,500	50,550	48,030	45,500	42,980	40,450	37,930	35,400	33,050	31,370	29,690	28,000	26,320
338,501 ~ 339,000	50,700	48,180	45,650	43,130	40,600	38,080	35,550	33,150	31,470	29,790	28,100	26,420
339,001 ~ 339,500	50,850	48,330	45,800	43,280	40,750	38,230	35,700	33,250	31,570	29,890	28,200	26,520
339,501 ~ 340,000	51,000	48,480	45,950	43,430	40,900	38,380	35,850	33,350	31,670	29,990	28,300	26,620
340,001 ~ 340,500	51,150	48,630	46,100	43,580	41,050	38,530	36,000	33,480	31,770	30,090	28,400	26,720
340,501 ~ 341,000	51,300	48,780	46,250	43,730	41,200	38,680	36,150	33,630	31,870	30,190	28,500	26,820
341,001 ~ 341,500	51,450	48,930	46,400	43,880	41,350	38,830	36,300	33,780	31,970	30,290	28,600	26,920
341,501 ~ 342,000	51,600	49,080	46,550	44,030	41,500	38,980	36,450	33,930	32,070	30,390	28,700	27,020
342,001 ~ 342,500	51,750	49,230	46,700	44,180	41,650	39,130	36,600	34,080	32,170	30,490	28,800	27,120
342,501 ~ 343,000	51,900	49,380	46,850	44,330	41,800	39,280	36,750	34,230	32,270	30,590	28,900	27,220
343,001 ~ 343,500	52,050	49,530	47,000	44,480	41,950	39,430	36,900	34,380	32,370	30,690	29,000	27,320
343,501 ~ 344,000	52,200	49,680	47,150	44,630	42,100	39,580	37,050	34,530	32,470	30,790	29,100	27,420
344,001 ~ 344,500	52,350	49,830	47,300	44,780	42,250	39,730	37,200	34,680	32,570	30,890	29,200	27,520
344,501 ~ 345,000	52,500	49,980	47,450	44,930	42,400	39,880	37,350	34,830	32,670	30,990	29,300	27,620
345,001 ~ 345,500	52,650	50,130	47,600	45,080	42,550	40,030	37,500	34,980	32,770	31,090	29,400	27,720
345,501 ~ 346,000	52,800	50,280	47,750	45,230	42,700	40,180	37,650	35,130	32,870	31,190	29,500	27,820
346,001 ~ 346,500	52,950	50,430	47,900	45,380	42,850	40,330	37,800	35,280	32,970	31,290	29,600	27,920
346,501 ~ 347,000	53,100	50,580	48,050	45,530	43,000	40,480	37,950	35,430	33,070	31,390	29,700	28,020
347,001 ~ 347,500	53,250	50,730	48,200	45,680	43,150	40,630	38,100	35,580	33,170	31,490	29,800	28,120
347,501 ~ 348,000	53,400	50,880	48,350	45,830	43,300	40,780	38,250	35,730	33,270	31,590	29,900	28,220
348,001 ~ 348,500	53,550	51,030	48,500	45,980	43,450	40,930	38,400	35,880	33,370	31,690	30,000	28,320
348,501 ~ 349,000	53,700	51,180	48,650	46,130	43,600	41,080	38,550	36,030	33,500	31,790	30,100	28,420
349,001 ~ 349,500	53,850	51,330	48,800	46,280	43,750	41,230	38,700	36,180	33,650	31,890	30,200	28,520
349,501 ~ 350,000	54,000	51,480	48,950	46,430	43,900	41,380	38,850	36,330	33,800	31,990	30,300	28,620
350,001 ~ 350,500	54,150	51,630	49,100	46,580	44,050	41,530	39,000	36,480	33,950	32,090	30,400	28,720
350,501 ~ 351,000	54,300	51,780	49,250	46,730	44,200	41,680	39,150	36,630	34,100	32,190	30,500	28,820
351,001 ~ 351,500	54,450	51,930	49,400	46,880	44,350	41,830	39,300	36,780	34,250	32,290	30,600	28,920
351,501 ~ 352,000	54,600	52,080	49,550	47,030	44,500	41,980	39,450	36,930	34,400	32,390	30,700	29,020

115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〕

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	54,750	52,230	49,700	47,180	44,650	42,130	39,600	37,080	34,550	32,490	30,800	29,120
352,501 ~ 353,000	54,900	52,380	49,850	47,330	44,800	42,280	39,750	37,230	34,700	32,590	30,900	29,220
353,001 ~ 353,500	55,050	52,530	50,000	47,480	44,950	42,430	39,900	37,380	34,850	32,690	31,000	29,320
353,501 ~ 354,000	55,200	52,680	50,150	47,630	45,100	42,580	40,050	37,530	35,000	32,790	31,100	29,420
354,001 ~ 354,500	55,350	52,830	50,300	47,780	45,250	42,730	40,200	37,680	35,150	32,890	31,200	29,520
354,501 ~ 355,000	55,500	52,980	50,450	47,930	45,400	42,880	40,350	37,830	35,300	32,990	31,300	29,620
355,001 ~ 355,500	55,650	53,130	50,600	48,080	45,550	43,030	40,500	37,980	35,450	33,090	31,400	29,720
355,501 ~ 356,000	55,800	53,280	50,750	48,230	45,700	43,180	40,650	38,130	35,600	33,190	31,500	29,820
356,001 ~ 356,500	55,950	53,430	50,900	48,380	45,850	43,330	40,800	38,280	35,750	33,290	31,600	29,920
356,501 ~ 357,000	56,100	53,580	51,050	48,530	46,000	43,480	40,950	38,430	35,900	33,390	31,700	30,020
357,001 ~ 357,500	56,250	53,730	51,200	48,680	46,150	43,630	41,100	38,580	36,050	33,530	31,800	30,120
357,501 ~ 358,000	56,400	53,880	51,350	48,830	46,300	43,780	41,250	38,730	36,200	33,680	31,900	30,220
358,001 ~ 358,500	56,550	54,030	51,500	48,980	46,450	43,930	41,400	38,880	36,350	33,830	32,000	30,320
358,501 ~ 359,000	56,700	54,180	51,650	49,130	46,600	44,080	41,550	39,030	36,500	33,980	32,100	30,420
359,001 ~ 359,500	56,850	54,330	51,800	49,280	46,750	44,230	41,700	39,180	36,650	34,130	32,200	30,520
359,501 ~ 360,000	57,000	54,480	51,950	49,430	46,900	44,380	41,850	39,330	36,800	34,280	32,300	30,620
360,001 ~ 360,500	57,150	54,630	52,100	49,580	47,050	44,530	42,000	39,480	36,950	34,430	32,400	30,720
360,501 ~ 361,000	57,300	54,780	52,250	49,730	47,200	44,680	42,150	39,630	37,100	34,580	32,500	30,820
361,001 ~ 361,500	57,450	54,930	52,400	49,880	47,350	44,830	42,300	39,780	37,250	34,730	32,600	30,920
361,501 ~ 362,000	57,600	55,080	52,550	50,030	47,500	44,980	42,450	39,930	37,400	34,880	32,700	31,020
362,001 ~ 362,500	57,750	55,230	52,700	50,180	47,650	45,130	42,600	40,080	37,550	35,030	32,800	31,120
362,501 ~ 363,000	57,900	55,380	52,850	50,330	47,800	45,280	42,750	40,230	37,700	35,180	32,900	31,220
363,001 ~ 363,500	58,050	55,530	53,000	50,480	47,950	45,430	42,900	40,380	37,850	35,330	33,000	31,320
363,501 ~ 364,000	58,200	55,680	53,150	50,630	48,100	45,580	43,050	40,530	38,000	35,480	33,100	31,420
364,001 ~ 364,500	58,350	55,830	53,300	50,780	48,250	45,730	43,200	40,680	38,150	35,630	33,200	31,520
364,501 ~ 365,000	58,500	55,980	53,450	50,930	48,400	45,880	43,350	40,830	38,300	35,780	33,300	31,620
365,001 ~ 365,500	58,650	56,130	53,600	51,080	48,550	46,030	43,500	40,980	38,450	35,930	33,400	31,720
365,501 ~ 366,000	58,800	56,280	53,750	51,230	48,700	46,180	43,650	41,130	38,600	36,080	33,550	31,820
366,001 ~ 366,500	58,950	56,430	53,900	51,380	48,850	46,330	43,800	41,280	38,750	36,230	33,700	31,920
366,501 ~ 367,000	59,100	56,580	54,050	51,530	49,000	46,480	43,950	41,430	38,900	36,380	33,850	32,020
367,001 ~ 367,500	59,250	56,730	54,200	51,680	49,150	46,630	44,100	41,580	39,050	36,530	34,000	32,120
367,501 ~ 368,000	59,400	56,880	54,350	51,830	49,300	46,780	44,250	41,730	39,200	36,680	34,150	32,220
368,001 ~ 368,500	59,550	57,030	54,500	51,980	49,450	46,930	44,400	41,880	39,350	36,830	34,300	32,320
368,501 ~ 369,000	59,700	57,180	54,650	52,130	49,600	47,080	44,550	42,030	39,500	36,980	34,450	32,420

115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〕

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	59,850	57,330	54,800	52,280	49,750	47,230	44,700	42,180	39,650	37,130	34,600	32,520
369,501 ~ 370,000	60,000	57,480	54,950	52,430	49,900	47,380	44,850	42,330	39,800	37,280	34,750	32,620
370,001 ~ 370,500	60,150	57,630	55,100	52,580	50,050	47,530	45,000	42,480	39,950	37,430	34,900	32,720
370,501 ~ 371,000	60,300	57,780	55,250	52,730	50,200	47,680	45,150	42,630	40,100	37,580	35,050	32,820
371,001 ~ 371,500	60,450	57,930	55,400	52,880	50,350	47,830	45,300	42,780	40,250	37,730	35,200	32,920
371,501 ~ 372,000	60,600	58,080	55,550	53,030	50,500	47,980	45,450	42,930	40,400	37,880	35,350	33,020
372,001 ~ 372,500	60,750	58,230	55,700	53,180	50,650	48,130	45,600	43,080	40,550	38,030	35,500	33,120
372,501 ~ 373,000	60,900	58,380	55,850	53,330	50,800	48,280	45,750	43,230	40,700	38,180	35,650	33,220
373,001 ~ 373,500	61,050	58,530	56,000	53,480	50,950	48,430	45,900	43,380	40,850	38,330	35,800	33,320
373,501 ~ 374,000	61,200	58,680	56,150	53,630	51,100	48,580	46,050	43,530	41,000	38,480	35,950	33,430
374,001 ~ 374,500	61,350	58,830	56,300	53,780	51,250	48,730	46,200	43,680	41,150	38,630	36,100	33,580
374,501 ~ 375,000	61,500	58,980	56,450	53,930	51,400	48,880	46,350	43,830	41,300	38,780	36,250	33,730
375,001 ~ 375,500	61,650	59,130	56,600	54,080	51,550	49,030	46,500	43,980	41,450	38,930	36,400	33,880
375,501 ~ 376,000	61,800	59,280	56,750	54,230	51,700	49,180	46,650	44,130	41,600	39,080	36,550	34,030
376,001 ~ 376,500	61,950	59,430	56,900	54,380	51,850	49,330	46,800	44,280	41,750	39,230	36,700	34,180
376,501 ~ 377,000	62,100	59,580	57,050	54,530	52,000	49,480	46,950	44,430	41,900	39,380	36,850	34,330
377,001 ~ 377,500	62,250	59,730	57,200	54,680	52,150	49,630	47,100	44,580	42,050	39,530	37,000	34,480
377,501 ~ 378,000	62,400	59,880	57,350	54,830	52,300	49,780	47,250	44,730	42,200	39,680	37,150	34,630
378,001 ~ 378,500	62,550	60,030	57,500	54,980	52,450	49,930	47,400	44,880	42,350	39,830	37,300	34,780
378,501 ~ 379,000	62,700	60,180	57,650	55,130	52,600	50,080	47,550	45,030	42,500	39,980	37,450	34,930
379,001 ~ 379,500	62,850	60,330	57,800	55,280	52,750	50,230	47,700	45,180	42,650	40,130	37,600	35,080
379,501 ~ 380,000	63,000	60,480	57,950	55,430	52,900	50,380	47,850	45,330	42,800	40,280	37,750	35,230
380,001 ~ 380,500	63,150	60,630	58,100	55,580	53,050	50,530	48,000	45,480	42,950	40,430	37,900	35,380
380,501 ~ 381,000	63,300	60,780	58,250	55,730	53,200	50,680	48,150	45,630	43,100	40,580	38,050	35,530
381,001 ~ 381,500	63,450	60,930	58,400	55,880	53,350	50,830	48,300	45,780	43,250	40,730	38,200	35,680
381,501 ~ 382,000	63,600	61,080	58,550	56,030	53,500	50,980	48,450	45,930	43,400	40,880	38,350	35,830
382,001 ~ 382,500	63,750	61,230	58,700	56,180	53,650	51,130	48,600	46,080	43,550	41,030	38,500	35,980
382,501 ~ 383,000	63,900	61,380	58,850	56,330	53,800	51,280	48,750	46,230	43,700	41,180	38,650	36,130
383,001 ~ 383,500	64,050	61,530	59,000	56,480	53,950	51,430	48,900	46,380	43,850	41,330	38,800	36,280
383,501 ~ 384,000	64,200	61,680	59,150	56,630	54,100	51,580	49,050	46,530	44,000	41,480	38,950	36,430
384,001 ~ 384,500	64,350	61,830	59,300	56,780	54,250	51,730	49,200	46,680	44,150	41,630	39,100	36,580
384,501 ~ 385,000	64,500	61,980	59,450	56,930	54,400	51,880	49,350	46,830	44,300	41,780	39,250	36,730
385,001 ~ 385,500	64,650	62,130	59,600	57,080	54,550	52,030	49,500	46,980	44,450	41,930	39,400	36,880
385,501 ~ 386,000	64,800	62,280	59,750	57,230	54,700	52,180	49,650	47,130	44,600	42,080	39,550	37,030

115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〕

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	64,950	62,430	59,900	57,380	54,850	52,330	49,800	47,280	44,750	42,230	39,700	37,180
386,501 ~ 387,000	65,100	62,580	60,050	57,530	55,000	52,480	49,950	47,430	44,900	42,380	39,850	37,330
387,001 ~ 387,500	65,250	62,730	60,200	57,680	55,150	52,630	50,100	47,580	45,050	42,530	40,000	37,480
387,501 ~ 388,000	65,400	62,880	60,350	57,830	55,300	52,780	50,250	47,730	45,200	42,680	40,150	37,630
388,001 ~ 388,500	65,550	63,030	60,500	57,980	55,450	52,930	50,400	47,880	45,350	42,830	40,300	37,780
388,501 ~ 389,000	65,700	63,180	60,650	58,130	55,600	53,080	50,550	48,030	45,500	42,980	40,450	37,930
389,001 ~ 389,500	65,850	63,330	60,800	58,280	55,750	53,230	50,700	48,180	45,650	43,130	40,600	38,080
389,501 ~ 390,000	66,000	63,480	60,950	58,430	55,900	53,380	50,850	48,330	45,800	43,280	40,750	38,230
390,001 ~ 390,500	66,150	63,630	61,100	58,580	56,050	53,530	51,000	48,480	45,950	43,430	40,900	38,380
390,501 ~ 391,000	66,300	63,780	61,250	58,730	56,200	53,680	51,150	48,630	46,100	43,580	41,050	38,530
391,001 ~ 391,500	66,450	63,930	61,400	58,880	56,350	53,830	51,300	48,780	46,250	43,730	41,200	38,680
391,501 ~ 392,000	66,600	64,080	61,550	59,030	56,500	53,980	51,450	48,930	46,400	43,880	41,350	38,830
392,001 ~ 392,500	66,750	64,230	61,700	59,180	56,650	54,130	51,600	49,080	46,550	44,030	41,500	38,980
392,501 ~ 393,000	66,900	64,380	61,850	59,330	56,800	54,280	51,750	49,230	46,700	44,180	41,650	39,130
393,001 ~ 393,500	67,050	64,530	62,000	59,480	56,950	54,430	51,900	49,380	46,850	44,330	41,800	39,280
393,501 ~ 394,000	67,200	64,680	62,150	59,630	57,100	54,580	52,050	49,530	47,000	44,480	41,950	39,430
394,001 ~ 394,500	67,350	64,830	62,300	59,780	57,250	54,730	52,200	49,680	47,150	44,630	42,100	39,580
394,501 ~ 395,000	67,500	64,980	62,450	59,930	57,400	54,880	52,350	49,830	47,300	44,780	42,250	39,730
395,001 ~ 395,500	67,650	65,130	62,600	60,080	57,550	55,030	52,500	49,980	47,450	44,930	42,400	39,880
395,501 ~ 396,000	67,800	65,280	62,750	60,230	57,700	55,180	52,650	50,130	47,600	45,080	42,550	40,030
396,001 ~ 396,500	67,950	65,430	62,900	60,380	57,850	55,330	52,800	50,280	47,750	45,230	42,700	40,180
396,501 ~ 397,000	68,100	65,580	63,050	60,530	58,000	55,480	52,950	50,430	47,900	45,380	42,850	40,330
397,001 ~ 397,500	68,250	65,730	63,200	60,680	58,150	55,630	53,100	50,580	48,050	45,530	43,000	40,480
397,501 ~ 398,000	68,400	65,880	63,350	60,830	58,300	55,780	53,250	50,730	48,200	45,680	43,150	40,630
398,001 ~ 398,500	68,550	66,030	63,500	60,980	58,450	55,930	53,400	50,880	48,350	45,830	43,300	40,780
398,501 ~ 399,000	68,700	66,180	63,650	61,130	58,600	56,080	53,550	51,030	48,500	45,980	43,450	40,930
399,001 ~ 399,500	68,850	66,330	63,800	61,280	58,750	56,230	53,700	51,180	48,650	46,130	43,600	41,080
399,501 ~ 400,000	69,000	66,480	63,950	61,430	58,900	56,380	53,850	51,330	48,800	46,280	43,750	41,230
400,001 ~ 400,500	69,150	66,630	64,100	61,580	59,050	56,530	54,000	51,480	48,950	46,430	43,900	41,380
400,501 ~ 401,000	69,300	66,780	64,250	61,730	59,200	56,680	54,150	51,630	49,100	46,580	44,050	41,530
401,001 ~ 401,500	69,450	66,930	64,400	61,880	59,350	56,830	54,300	51,780	49,250	46,730	44,200	41,680
401,501 ~ 402,000	69,600	67,080	64,550	62,030	59,500	56,980	54,450	51,930	49,400	46,880	44,350	41,830
402,001 ~ 402,500	69,750	67,230	64,700	62,180	59,650	57,130	54,600	52,080	49,550	47,030	44,500	41,980
402,501 ~ 403,000	69,900	67,380	64,850	62,330	59,800	57,280	54,750	52,230	49,700	47,180	44,650	42,130

115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〕

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
403,001 ~ 403,500	70,050	67,530	65,000	62,480	59,950	57,430	54,900	52,380	49,850	47,330	44,800	42,280
403,501 ~ 404,000	70,200	67,680	65,150	62,630	60,100	57,580	55,050	52,530	50,000	47,480	44,950	42,430
404,001 ~ 404,500	70,350	67,830	65,300	62,780	60,250	57,730	55,200	52,680	50,150	47,630	45,100	42,580
404,501 ~ 405,000	70,500	67,980	65,450	62,930	60,400	57,880	55,350	52,830	50,300	47,780	45,250	42,730
405,001 ~ 405,500	70,650	68,130	65,600	63,080	60,550	58,030	55,500	52,980	50,450	47,930	45,400	42,880
405,501 ~ 406,000	70,800	68,280	65,750	63,230	60,700	58,180	55,650	53,130	50,600	48,080	45,550	43,030
406,001 ~ 406,500	70,950	68,430	65,900	63,380	60,850	58,330	55,800	53,280	50,750	48,230	45,700	43,180
406,501 ~ 407,000	71,100	68,580	66,050	63,530	61,000	58,480	55,950	53,430	50,900	48,380	45,850	43,330
407,001 ~ 407,500	71,250	68,730	66,200	63,680	61,150	58,630	56,100	53,580	51,050	48,530	46,000	43,480
407,501 ~ 408,000	71,400	68,880	66,350	63,830	61,300	58,780	56,250	53,730	51,200	48,680	46,150	43,630
408,001 ~ 408,500	71,550	69,030	66,500	63,980	61,450	58,930	56,400	53,880	51,350	48,830	46,300	43,780
408,501 ~ 409,000	71,700	69,180	66,650	64,130	61,600	59,080	56,550	54,030	51,500	48,980	46,450	43,930
409,001 ~ 409,500	71,850	69,330	66,800	64,280	61,750	59,230	56,700	54,180	51,650	49,130	46,600	44,080
409,501 ~ 410,000	72,000	69,480	66,950	64,430	61,900	59,380	56,850	54,330	51,800	49,280	46,750	44,230
410,001 ~ 410,500	72,150	69,630	67,100	64,580	62,050	59,530	57,000	54,480	51,950	49,430	46,900	44,380
410,501 ~ 411,000	72,300	69,780	67,250	64,730	62,200	59,680	57,150	54,630	52,100	49,580	47,050	44,530
411,001 ~ 411,500	72,450	69,930	67,400	64,880	62,350	59,830	57,300	54,780	52,250	49,730	47,200	44,680
411,501 ~ 412,000	72,600	70,080	67,550	65,030	62,500	59,980	57,450	54,930	52,400	49,880	47,350	44,830
412,001 ~ 412,500	72,750	70,230	67,700	65,180	62,650	60,130	57,600	55,080	52,550	50,030	47,500	44,980
412,501 ~ 413,000	72,900	70,380	67,850	65,330	62,800	60,280	57,750	55,230	52,700	50,180	47,650	45,130
413,001 ~ 413,500	73,050	70,530	68,000	65,480	62,950	60,430	57,900	55,380	52,850	50,330	47,800	45,280
413,501 ~ 414,000	73,200	70,680	68,150	65,630	63,100	60,580	58,050	55,530	53,000	50,480	47,950	45,430
414,001 ~ 414,500	73,350	70,830	68,300	65,780	63,250	60,730	58,200	55,680	53,150	50,630	48,100	45,580
414,501 ~ 415,000	73,500	70,980	68,450	65,930	63,400	60,880	58,350	55,830	53,300	50,780	48,250	45,730
415,001 ~ 415,500	73,650	71,130	68,600	66,080	63,550	61,030	58,500	55,980	53,450	50,930	48,400	45,880
415,501 ~ 416,000	73,800	71,280	68,750	66,230	63,700	61,180	58,650	56,130	53,600	51,080	48,550	46,030
416,001 ~ 416,500	73,950	71,430	68,900	66,380	63,850	61,330	58,800	56,280	53,750	51,230	48,700	46,180
416,501 ~ 417,000	74,100	71,580	69,050	66,530	64,000	61,480	58,950	56,430	53,900	51,380	48,850	46,330
417,001 ~ 417,500	74,250	71,730	69,200	66,680	64,150	61,630	59,100	56,580	54,050	51,530	49,000	46,480
417,501 ~ 418,000	74,400	71,880	69,350	66,830	64,300	61,780	59,250	56,730	54,200	51,680	49,150	46,630
418,001 ~ 418,500	74,550	72,030	69,500	66,980	64,450	61,930	59,400	56,880	54,350	51,830	49,300	46,780
418,501 ~ 419,000	74,700	72,180	69,650	67,130	64,600	62,080	59,550	57,030	54,500	51,980	49,450	46,930
419,001 ~ 419,500	74,850	72,330	69,800	67,280	64,750	62,230	59,700	57,180	54,650	52,130	49,600	47,080
419,501 ~ 420,000	75,000	72,480	69,950	67,430	64,900	62,380	59,850	57,330	54,800	52,280	49,750	47,230

115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〕

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	75,150	72,630	70,100	67,580	65,050	62,530	60,000	57,480	54,950	52,430	49,900	47,380
420,501 ~ 421,000	75,300	72,780	70,250	67,730	65,200	62,680	60,150	57,630	55,100	52,580	50,050	47,530
421,001 ~ 421,500	75,450	72,930	70,400	67,880	65,350	62,830	60,300	57,780	55,250	52,730	50,200	47,680
421,501 ~ 422,000	75,600	73,080	70,550	68,030	65,500	62,980	60,450	57,930	55,400	52,880	50,350	47,830
422,001 ~ 422,500	75,750	73,230	70,700	68,180	65,650	63,130	60,600	58,080	55,550	53,030	50,500	47,980
422,501 ~ 423,000	75,900	73,380	70,850	68,330	65,800	63,280	60,750	58,230	55,700	53,180	50,650	48,130
423,001 ~ 423,500	76,050	73,530	71,000	68,480	65,950	63,430	60,900	58,380	55,850	53,330	50,800	48,280
423,501 ~ 424,000	76,200	73,680	71,150	68,630	66,100	63,580	61,050	58,530	56,000	53,480	50,950	48,430
424,001 ~ 424,500	76,350	73,830	71,300	68,780	66,250	63,730	61,200	58,680	56,150	53,630	51,100	48,580
424,501 ~ 425,000	76,500	73,980	71,450	68,930	66,400	63,880	61,350	58,830	56,300	53,780	51,250	48,730
425,001 ~ 425,500	76,650	74,130	71,600	69,080	66,550	64,030	61,500	58,980	56,450	53,930	51,400	48,880
425,501 ~ 426,000	76,800	74,280	71,750	69,230	66,700	64,180	61,650	59,130	56,600	54,080	51,550	49,030
426,001 ~ 426,500	76,950	74,430	71,900	69,380	66,850	64,330	61,800	59,280	56,750	54,230	51,700	49,180
426,501 ~ 427,000	77,100	74,580	72,050	69,530	67,000	64,480	61,950	59,430	56,900	54,380	51,850	49,330
427,001 ~ 427,500	77,250	74,730	72,200	69,680	67,150	64,630	62,100	59,580	57,050	54,530	52,000	49,480
427,501 ~ 428,000	77,400	74,880	72,350	69,830	67,300	64,780	62,250	59,730	57,200	54,680	52,150	49,630
428,001 ~ 428,500	77,550	75,030	72,500	69,980	67,450	64,930	62,400	59,880	57,350	54,830	52,300	49,780
428,501 ~ 429,000	77,700	75,180	72,650	70,130	67,600	65,080	62,550	60,030	57,500	54,980	52,450	49,930
429,001 ~ 429,500	77,850	75,330	72,800	70,280	67,750	65,230	62,700	60,180	57,650	55,130	52,600	50,080
429,501 ~ 430,000	78,000	75,480	72,950	70,430	67,900	65,380	62,850	60,330	57,800	55,280	52,750	50,230
430,001 ~ 430,500	78,150	75,630	73,100	70,580	68,050	65,530	63,000	60,480	57,950	55,430	52,900	50,380
430,501 ~ 431,000	78,300	75,780	73,250	70,730	68,200	65,680	63,150	60,630	58,100	55,580	53,050	50,530
431,001 ~ 431,500	78,450	75,930	73,400	70,880	68,350	65,830	63,300	60,780	58,250	55,730	53,200	50,680
431,501 ~ 432,000	78,600	76,080	73,550	71,030	68,500	65,980	63,450	60,930	58,400	55,880	53,350	50,830
432,001 ~ 432,500	78,750	76,230	73,700	71,180	68,650	66,130	63,600	61,080	58,550	56,030	53,500	50,980
432,501 ~ 433,000	78,900	76,380	73,850	71,330	68,800	66,280	63,750	61,230	58,700	56,180	53,650	51,130
433,001 ~ 433,500	79,050	76,530	74,000	71,480	68,950	66,430	63,900	61,380	58,850	56,330	53,800	51,280
433,501 ~ 434,000	79,200	76,680	74,150	71,630	69,100	66,580	64,050	61,530	59,000	56,480	53,950	51,430
434,001 ~ 434,500	79,350	76,830	74,300	71,780	69,250	66,730	64,200	61,680	59,150	56,630	54,100	51,580
434,501 ~ 435,000	79,500	76,980	74,450	71,930	69,400	66,880	64,350	61,830	59,300	56,780	54,250	51,730
435,001 ~ 435,500	79,650	77,130	74,600	72,080	69,550	67,030	64,500	61,980	59,450	56,930	54,400	51,880
435,501 ~ 436,000	79,800	77,280	74,750	72,230	69,700	67,180	64,650	62,130	59,600	57,080	54,550	52,030
436,001 ~ 436,500	79,950	77,430	74,900	72,380	69,850	67,330	64,800	62,280	59,750	57,230	54,700	52,180
436,501 ~ 437,000	80,100	77,580	75,050	72,530	70,000	67,480	64,950	62,430	59,900	57,380	54,850	52,330

115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〕

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	80,250	77,730	75,200	72,680	70,150	67,630	65,100	62,580	60,050	57,530	55,000	52,480
437,501 ~ 438,000	80,400	77,880	75,350	72,830	70,300	67,780	65,250	62,730	60,200	57,680	55,150	52,630
438,001 ~ 438,500	80,550	78,030	75,500	72,980	70,450	67,930	65,400	62,880	60,350	57,830	55,300	52,780
438,501 ~ 439,000	80,700	78,180	75,650	73,130	70,600	68,080	65,550	63,030	60,500	57,980	55,450	52,930
439,001 ~ 439,500	80,850	78,330	75,800	73,280	70,750	68,230	65,700	63,180	60,650	58,130	55,600	53,080
439,501 ~ 440,000	81,000	78,480	75,950	73,430	70,900	68,380	65,850	63,330	60,800	58,280	55,750	53,230
440,001 ~ 440,500	81,150	78,630	76,100	73,580	71,050	68,530	66,000	63,480	60,950	58,430	55,900	53,380
440,501 ~ 441,000	81,300	78,780	76,250	73,730	71,200	68,680	66,150	63,630	61,100	58,580	56,050	53,530
441,001 ~ 441,500	81,450	78,930	76,400	73,880	71,350	68,830	66,300	63,780	61,250	58,730	56,200	53,680
441,501 ~ 442,000	81,600	79,080	76,550	74,030	71,500	68,980	66,450	63,930	61,400	58,880	56,350	53,830
442,001 ~ 442,500	81,750	79,230	76,700	74,180	71,650	69,130	66,600	64,080	61,550	59,030	56,500	53,980
442,501 ~ 443,000	81,900	79,380	76,850	74,330	71,800	69,280	66,750	64,230	61,700	59,180	56,650	54,130
443,001 ~ 443,500	82,050	79,530	77,000	74,480	71,950	69,430	66,900	64,380	61,850	59,330	56,800	54,280
443,501 ~ 444,000	82,200	79,680	77,150	74,630	72,100	69,580	67,050	64,530	62,000	59,480	56,950	54,430
444,001 ~ 444,500	82,350	79,830	77,300	74,780	72,250	69,730	67,200	64,680	62,150	59,630	57,100	54,580
444,501 ~ 445,000	82,500	79,980	77,450	74,930	72,400	69,880	67,350	64,830	62,300	59,780	57,250	54,730
445,001 ~ 445,500	82,650	80,130	77,600	75,080	72,550	70,030	67,500	64,980	62,450	59,930	57,400	54,880
445,501 ~ 446,000	82,800	80,280	77,750	75,230	72,700	70,180	67,650	65,130	62,600	60,080	57,550	55,030
446,001 ~ 446,500	82,950	80,430	77,900	75,380	72,850	70,330	67,800	65,280	62,750	60,230	57,700	55,180
446,501 ~ 447,000	83,100	80,580	78,050	75,530	73,000	70,480	67,950	65,430	62,900	60,380	57,850	55,330
447,001 ~ 447,500	83,250	80,730	78,200	75,680	73,150	70,630	68,100	65,580	63,050	60,530	58,000	55,480
447,501 ~ 448,000	83,400	80,880	78,350	75,830	73,300	70,780	68,250	65,730	63,200	60,680	58,150	55,630
448,001 ~ 448,500	83,550	81,030	78,500	75,980	73,450	70,930	68,400	65,880	63,350	60,830	58,300	55,780
448,501 ~ 449,000	83,700	81,180	78,650	76,130	73,600	71,080	68,550	66,030	63,500	60,980	58,450	55,930
449,001 ~ 449,500	83,850	81,330	78,800	76,280	73,750	71,230	68,700	66,180	63,650	61,130	58,600	56,080
449,501 ~ 450,000	84,000	81,480	78,950	76,430	73,900	71,380	68,850	66,330	63,800	61,280	58,750	56,230
450,001 ~ 450,500	84,150	81,630	79,100	76,580	74,050	71,530	69,000	66,480	63,950	61,430	58,900	56,380
450,501 ~ 451,000	84,300	81,780	79,250	76,730	74,200	71,680	69,150	66,630	64,100	61,580	59,050	56,530
451,001 ~ 451,500	84,450	81,930	79,400	76,880	74,350	71,830	69,300	66,780	64,250	61,730	59,200	56,680
451,501 ~ 452,000	84,600	82,080	79,550	77,030	74,500	71,980	69,450	66,930	64,400	61,880	59,350	56,830
452,001 ~ 452,500	84,750	82,230	79,700	77,180	74,650	72,130	69,600	67,080	64,550	62,030	59,500	56,980
452,501 ~ 453,000	84,900	82,380	79,850	77,330	74,800	72,280	69,750	67,230	64,700	62,180	59,650	57,130
453,001 ~ 453,500	85,050	82,530	80,000	77,480	74,950	72,430	69,900	67,380	64,850	62,330	59,800	57,280
453,501 ~ 454,000	85,200	82,680	80,150	77,630	75,100	72,580	70,050	67,530	65,000	62,480	59,950	57,430

115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〕

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	85,350	82,830	80,300	77,780	75,250	72,730	70,200	67,680	65,150	62,630	60,100	57,580
454,501 ~ 455,000	85,500	82,980	80,450	77,930	75,400	72,880	70,350	67,830	65,300	62,780	60,250	57,730
455,001 ~ 455,500	85,650	83,130	80,600	78,080	75,550	73,030	70,500	67,980	65,450	62,930	60,400	57,880
455,501 ~ 456,000	85,800	83,280	80,750	78,230	75,700	73,180	70,650	68,130	65,600	63,080	60,550	58,030
456,001 ~ 456,500	85,950	83,430	80,900	78,380	75,850	73,330	70,800	68,280	65,750	63,230	60,700	58,180
456,501 ~ 457,000	86,100	83,580	81,050	78,530	76,000	73,480	70,950	68,430	65,900	63,380	60,850	58,330
457,001 ~ 457,500	86,250	83,730	81,200	78,680	76,150	73,630	71,100	68,580	66,050	63,530	61,000	58,480
457,501 ~ 458,000	86,400	83,880	81,350	78,830	76,300	73,780	71,250	68,730	66,200	63,680	61,150	58,630
458,001 ~ 458,500	86,550	84,030	81,500	78,980	76,450	73,930	71,400	68,880	66,350	63,830	61,300	58,780
458,501 ~ 459,000	86,700	84,180	81,650	79,130	76,600	74,080	71,550	69,030	66,500	63,980	61,450	58,930
459,001 ~ 459,500	86,850	84,330	81,800	79,280	76,750	74,230	71,700	69,180	66,650	64,130	61,600	59,080
459,501 ~ 460,000	87,000	84,480	81,950	79,430	76,900	74,380	71,850	69,330	66,800	64,280	61,750	59,230
460,001 ~ 460,500	87,150	84,630	82,100	79,580	77,050	74,530	72,000	69,480	66,950	64,430	61,900	59,380
460,501 ~ 461,000	87,300	84,780	82,250	79,730	77,200	74,680	72,150	69,630	67,100	64,580	62,050	59,530
461,001 ~ 461,500	87,450	84,930	82,400	79,880	77,350	74,830	72,300	69,780	67,250	64,730	62,200	59,680
461,501 ~ 462,000	87,600	85,080	82,550	80,030	77,500	74,980	72,450	69,930	67,400	64,880	62,350	59,830
462,001 ~ 462,500	87,750	85,230	82,700	80,180	77,650	75,130	72,600	70,080	67,550	65,030	62,500	59,980
462,501 ~ 463,000	87,900	85,380	82,850	80,330	77,800	75,280	72,750	70,230	67,700	65,180	62,650	60,130
463,001 ~ 463,500	88,050	85,530	83,000	80,480	77,950	75,430	72,900	70,380	67,850	65,330	62,800	60,280
463,501 ~ 464,000	88,200	85,680	83,150	80,630	78,100	75,580	73,050	70,530	68,000	65,480	62,950	60,430
464,001 ~ 464,500	88,350	85,830	83,300	80,780	78,250	75,730	73,200	70,680	68,150	65,630	63,100	60,580
464,501 ~ 465,000	88,500	85,980	83,450	80,930	78,400	75,880	73,350	70,830	68,300	65,780	63,250	60,730
465,001 ~ 465,500	88,650	86,130	83,600	81,080	78,550	76,030	73,500	70,980	68,450	65,930	63,400	60,880
465,501 ~ 466,000	88,800	86,280	83,750	81,230	78,700	76,180	73,650	71,130	68,600	66,080	63,550	61,030
466,001 ~ 466,500	88,950	86,430	83,900	81,380	78,850	76,330	73,800	71,280	68,750	66,230	63,700	61,180
466,501 ~ 467,000	89,100	86,580	84,050	81,530	79,000	76,480	73,950	71,430	68,900	66,380	63,850	61,330
467,001 ~ 467,500	89,250	86,730	84,200	81,680	79,150	76,630	74,100	71,580	69,050	66,530	64,000	61,480
467,501 ~ 468,000	89,400	86,880	84,350	81,830	79,300	76,780	74,250	71,730	69,200	66,680	64,150	61,630
468,001 ~ 468,500	89,550	87,030	84,500	81,980	79,450	76,930	74,400	71,880	69,350	66,830	64,300	61,780
468,501 ~ 469,000	89,700	87,180	84,650	82,130	79,600	77,080	74,550	72,030	69,500	66,980	64,450	61,930
469,001 ~ 469,500	89,850	87,330	84,800	82,280	79,750	77,230	74,700	72,180	69,650	67,130	64,600	62,080
469,501 ~ 470,000	90,000	87,480	84,950	82,430	79,900	77,380	74,850	72,330	69,800	67,280	64,750	62,230
470,001 ~ 470,500	90,150	87,630	85,100	82,580	80,050	77,530	75,000	72,480	69,950	67,430	64,900	62,380
470,501 ~ 471,000	90,300	87,780	85,250	82,730	80,200	77,680	75,150	72,630	70,100	67,580	65,050	62,530

115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〕

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	90,450	87,930	85,400	82,880	80,350	77,830	75,300	72,780	70,250	67,730	65,200	62,680
471,501 ~ 472,000	90,600	88,080	85,550	83,030	80,500	77,980	75,450	72,930	70,400	67,880	65,350	62,830
472,001 ~ 472,500	90,750	88,230	85,700	83,180	80,650	78,130	75,600	73,080	70,550	68,030	65,500	62,980
472,501 ~ 473,000	90,900	88,380	85,850	83,330	80,800	78,280	75,750	73,230	70,700	68,180	65,650	63,130
473,001 ~ 473,500	91,050	88,530	86,000	83,480	80,950	78,430	75,900	73,380	70,850	68,330	65,800	63,280
473,501 ~ 474,000	91,200	88,680	86,150	83,630	81,100	78,580	76,050	73,530	71,000	68,480	65,950	63,430
474,001 ~ 474,500	91,350	88,830	86,300	83,780	81,250	78,730	76,200	73,680	71,150	68,630	66,100	63,580
474,501 ~ 475,000	91,500	88,980	86,450	83,930	81,400	78,880	76,350	73,830	71,300	68,780	66,250	63,730
475,001 ~ 475,500	91,650	89,130	86,600	84,080	81,550	79,030	76,500	73,980	71,450	68,930	66,400	63,880
475,501 ~ 476,000	91,800	89,280	86,750	84,230	81,700	79,180	76,650	74,130	71,600	69,080	66,550	64,030
476,001 ~ 476,500	91,950	89,430	86,900	84,380	81,850	79,330	76,800	74,280	71,750	69,230	66,700	64,180
476,501 ~ 477,000	92,100	89,580	87,050	84,530	82,000	79,480	76,950	74,430	71,900	69,380	66,850	64,330
477,001 ~ 477,500	92,250	89,730	87,200	84,680	82,150	79,630	77,100	74,580	72,050	69,530	67,000	64,480
477,501 ~ 478,000	92,400	89,880	87,350	84,830	82,300	79,780	77,250	74,730	72,200	69,680	67,150	64,630
478,001 ~ 478,500	92,550	90,030	87,500	84,980	82,450	79,930	77,400	74,880	72,350	69,830	67,300	64,780
478,501 ~ 479,000	92,700	90,180	87,650	85,130	82,600	80,080	77,550	75,030	72,500	69,980	67,450	64,930
479,001 ~ 479,500	92,850	90,330	87,800	85,280	82,750	80,230	77,700	75,180	72,650	70,130	67,600	65,080
479,501 ~ 480,000	93,000	90,480	87,950	85,430	82,900	80,380	77,850	75,330	72,800	70,280	67,750	65,230
480,001 ~ 480,500	93,150	90,630	88,100	85,580	83,050	80,530	78,000	75,480	72,950	70,430	67,900	65,380
480,501 ~ 481,000	93,300	90,780	88,250	85,730	83,200	80,680	78,150	75,630	73,100	70,580	68,050	65,530
481,001 ~ 481,500	93,450	90,930	88,400	85,880	83,350	80,830	78,300	75,780	73,250	70,730	68,200	65,680
481,501 ~ 482,000	93,600	91,080	88,550	86,030	83,500	80,980	78,450	75,930	73,400	70,880	68,350	65,830
482,001 ~ 482,500	93,750	91,230	88,700	86,180	83,650	81,130	78,600	76,080	73,550	71,030	68,500	65,980
482,501 ~ 483,000	93,900	91,380	88,850	86,330	83,800	81,280	78,750	76,230	73,700	71,180	68,650	66,130
483,001 ~ 483,500	94,100	91,530	89,000	86,480	83,950	81,430	78,900	76,380	73,850	71,330	68,800	66,280
483,501 ~ 484,000	94,300	91,680	89,150	86,630	84,100	81,580	79,050	76,530	74,000	71,480	68,950	66,430
484,001 ~ 484,500	94,500	91,830	89,300	86,780	84,250	81,730	79,200	76,680	74,150	71,630	69,100	66,580
484,501 ~ 485,000	94,700	91,980	89,450	86,930	84,400	81,880	79,350	76,830	74,300	71,780	69,250	66,730
485,001 ~ 485,500	94,900	92,130	89,600	87,080	84,550	82,030	79,500	76,980	74,450	71,930	69,400	66,880
485,501 ~ 486,000	95,100	92,280	89,750	87,230	84,700	82,180	79,650	77,130	74,600	72,080	69,550	67,030
486,001 ~ 486,500	95,300	92,430	89,900	87,380	84,850	82,330	79,800	77,280	74,750	72,230	69,700	67,180
486,501 ~ 487,000	95,500	92,580	90,050	87,530	85,000	82,480	79,950	77,430	74,900	72,380	69,850	67,330
487,001 ~ 487,500	95,700	92,730	90,200	87,680	85,150	82,630	80,100	77,580	75,050	72,530	70,000	67,480
487,501 ~ 488,000	95,900	92,880	90,350	87,830	85,300	82,780	80,250	77,730	75,200	72,680	70,150	67,630

115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〕

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	96,100	93,030	90,500	87,980	85,450	82,930	80,400	77,880	75,350	72,830	70,300	67,780
488,501 ~ 489,000	96,300	93,180	90,650	88,130	85,600	83,080	80,550	78,030	75,500	72,980	70,450	67,930
489,001 ~ 489,500	96,500	93,330	90,800	88,280	85,750	83,230	80,700	78,180	75,650	73,130	70,600	68,080
489,501 ~ 490,000	96,700	93,480	90,950	88,430	85,900	83,380	80,850	78,330	75,800	73,280	70,750	68,230
490,001 ~ 490,500	96,900	93,630	91,100	88,580	86,050	83,530	81,000	78,480	75,950	73,430	70,900	68,380
490,501 ~ 491,000	97,100	93,780	91,250	88,730	86,200	83,680	81,150	78,630	76,100	73,580	71,050	68,530
491,001 ~ 491,500	97,300	93,940	91,400	88,880	86,350	83,830	81,300	78,780	76,250	73,730	71,200	68,680
491,501 ~ 492,000	97,500	94,140	91,550	89,030	86,500	83,980	81,450	78,930	76,400	73,880	71,350	68,830
492,001 ~ 492,500	97,700	94,340	91,700	89,180	86,650	84,130	81,600	79,080	76,550	74,030	71,500	68,980
492,501 ~ 493,000	97,900	94,540	91,850	89,330	86,800	84,280	81,750	79,230	76,700	74,180	71,650	69,130
493,001 ~ 493,500	98,100	94,740	92,000	89,480	86,950	84,430	81,900	79,380	76,850	74,330	71,800	69,280
493,501 ~ 494,000	98,300	94,940	92,150	89,630	87,100	84,580	82,050	79,530	77,000	74,480	71,950	69,430
494,001 ~ 494,500	98,500	95,140	92,300	89,780	87,250	84,730	82,200	79,680	77,150	74,630	72,100	69,580
494,501 ~ 495,000	98,700	95,340	92,450	89,930	87,400	84,880	82,350	79,830	77,300	74,780	72,250	69,730
495,001 ~ 495,500	98,900	95,540	92,600	90,080	87,550	85,030	82,500	79,980	77,450	74,930	72,400	69,880
495,501 ~ 496,000	99,100	95,740	92,750	90,230	87,700	85,180	82,650	80,130	77,600	75,080	72,550	70,030
496,001 ~ 496,500	99,300	95,940	92,900	90,380	87,850	85,330	82,800	80,280	77,750	75,230	72,700	70,180
496,501 ~ 497,000	99,500	96,140	93,050	90,530	88,000	85,480	82,950	80,430	77,900	75,380	72,850	70,330
497,001 ~ 497,500	99,700	96,340	93,200	90,680	88,150	85,630	83,100	80,580	78,050	75,530	73,000	70,480
497,501 ~ 498,000	99,900	96,540	93,350	90,830	88,300	85,780	83,250	80,730	78,200	75,680	73,150	70,630
498,001 ~ 498,500	100,100	96,740	93,500	90,980	88,450	85,930	83,400	80,880	78,350	75,830	73,300	70,780
498,501 ~ 499,000	100,300	96,940	93,650	91,130	88,600	86,080	83,550	81,030	78,500	75,980	73,450	70,930
499,001 ~ 499,500	100,500	97,140	93,800	91,280	88,750	86,230	83,700	81,180	78,650	76,130	73,600	71,080
499,501 ~ 500,000	100,700	97,340	93,970	91,430	88,900	86,380	83,850	81,330	78,800	76,280	73,750	71,230