

附表 5 按入息類別分析 2003 至 04 課稅年度的薪俸稅評稅

每年入息		納稅人 數目	納稅人 百分率	選擇合併 評稅的數目	入息總額 (已作出個人進修 開支及特惠扣除 以外的扣除)	總免稅額 (見附表 6 的分析表)	個人進修 開支	特惠扣除				總應課稅 入息實額	最後稅款	最後 稅款總額 百分率	每名 納稅人 平均稅款
								捐贈 慈善機構 的總額	居所貸款 利息	長者住宿 照顧開支	向認可 退休計劃 支付的供款				
(元)			(%)		(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(%)	(元)
104,001—	110,000	21,637	1.86	0	2,322,659	2,250,352	469	536	151	0	6,920	64,231	1,279	0.00	59
110,001—	120,000	53,897	4.64	0	6,220,590	5,605,288	11,390	7,802	6,885	31	130,397	458,797	9,155	0.03	170
120,001—	130,000	48,989	4.22	0	6,124,816	5,094,895	26,634	15,586	25,218	145	141,011	821,327	16,406	0.05	335
130,001—	140,000	45,099	3.89	0	6,079,962	4,722,516	38,566	18,913	46,600	383	140,748	1,112,236	22,762	0.07	505
140,001—	150,000	44,320	3.82	0	6,419,093	4,721,634	53,590	23,461	69,193	469	158,330	1,392,416	36,589	0.11	826
150,001—	180,000	115,852	9.98	0	19,093,338	12,854,919	207,200	81,966	306,915	2,552	501,675	5,138,111	204,159	0.63	1,762
180,001—	210,000	101,529	8.75	261	19,712,612	12,273,955	214,555	104,845	394,517	3,724	521,315	6,199,701	352,801	1.10	3,475
210,001—	240,000	101,463	8.74	5,905	22,886,423	14,200,601	253,502	135,042	460,021	7,486	554,162	7,275,609	532,302	1.65	5,246
240,001—	270,000	90,216	7.77	9,885	22,944,169	14,253,899	192,924	138,920	478,986	10,397	491,669	7,377,374	627,803	1.95	6,959
270,001—	300,000	80,141	6.91	11,965	22,767,521	14,100,333	203,889	145,813	474,476	9,980	457,534	7,375,496	694,282	2.15	8,663
300,001—	400,000	179,142	15.43	28,400	61,833,339	34,047,976	488,639	443,236	1,601,135	37,410	1,176,455	24,038,488	2,745,263	8.52	15,325
400,001—	500,000	92,930	8.01	12,308	41,402,217	18,534,806	289,639	338,063	1,239,576	31,719	633,320	20,335,094	2,793,932	8.67	30,065
500,001—	600,000	52,560	4.53	5,556	28,727,215	10,564,891	157,292	245,641	776,867	21,851	363,092	16,597,581	2,509,573	7.79	47,747
600,001—	700,000	31,036	2.67	2,714	20,099,444	6,237,503	86,308	168,583	496,654	11,138	186,764	12,912,494	2,056,202	6.38	66,252
700,001—	800,000	22,415	1.93	1,687	16,670,650	4,468,745	52,652	137,198	371,296	8,334	151,527	11,480,898	1,883,640	5.85	84,035
800,001—	900,000	14,329	1.24	1,009	12,130,534	2,857,257	32,429	85,030	249,114	5,668	85,478	8,815,558	1,477,233	4.58	103,094
900,001—	1,000,000	11,690	1.01	778	11,069,538	2,324,741	24,180	80,320	222,743	4,520	62,882	8,350,152	1,419,126	4.40	121,397
1,000,001—	1,500,000	31,820	2.74	2,009	38,151,370	5,169,277	63,446	277,241	649,080	10,209	166,898	31,815,219	5,295,185	16.43	166,411
1,500,001—	2,000,000	10,229	0.88	421	17,500,224	1,123,586	14,455	118,384	204,712	2,439	57,727	15,978,921	2,601,895	8.07	254,365
2,000,001—	3,000,000	6,642	0.57	44	15,936,618	142,430	4,749	95,097	104,000	1,770	37,733	15,550,839	2,429,218	7.54	365,736
3,000,001—	5,000,000	2,992	0.26	6	11,203,184	1,042	1,041	73,640	29,392	347	17,289	11,080,433	1,717,445	5.33	574,012
5,000,001—	7,500,000	962	0.08	3	5,776,586	0	251	34,570	8,600	60	5,565	5,727,540	887,768	2.75	922,836
7,500,001—	10,000,000	348	0.03	0	2,987,851	0	136	20,745	1,822	0	2,031	2,963,117	459,283	1.43	1,319,779
10,000,001 及 以上	455	0.04	0	0	9,502,135	0	29	99,136	2,801	60	2,500	9,397,609	1,455,006	4.52	3,197,816
總 額		1,160,693	100.00	82,951	427,562,088	175,550,646	2,417,965	2,889,768	8,220,754	170,692	6,053,022	232,259,241	32,228,307	100.00	27,766