

附表 5 按入息組別分析2010-11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)
108,001 – 110,000	6,502	0.43	0	709,681	702,216	10	57	3	0	26	7,369	34	0.00	5
110,001 – 120,000	52,627	3.46	0	6,099,233	5,683,716	2,203	5,853	1,536	21	87,285	318,619	1,572	0.00	30
120,001 – 130,000	55,103	3.62	0	6,896,768	5,953,689	13,644	16,087	8,414	44	140,415	764,475	3,798	0.01	69
130,001 – 140,000	50,661	3.33	0	6,833,600	5,489,208	26,240	22,593	15,650	182	149,164	1,130,563	5,630	0.01	111
140,001 – 150,000	51,475	3.38	0	7,466,450	5,653,485	37,502	27,977	23,878	472	165,013	1,558,123	7,840	0.02	152
150,001 – 180,000	141,713	9.32	0	23,381,009	16,159,709	189,184	102,270	97,055	2,119	571,912	6,258,760	47,512	0.10	335
180,001 – 210,000	130,825	8.60	0	25,426,341	16,084,706	245,789	144,209	136,705	4,234	692,730	8,117,968	86,962	0.17	665
210,001 – 240,000	123,283	8.11	5,507	27,806,751	17,206,818	221,327	160,551	156,425	6,519	737,102	9,318,009	142,761	0.29	1,158
240,001 – 270,000	113,383	7.46	7,622	28,820,114	17,246,131	217,516	196,599	176,388	12,137	744,526	10,226,817	273,870	0.55	2,415
270,001 – 300,000	101,435	6.67	11,141	28,878,600	17,276,750	197,042	207,707	188,716	13,125	684,272	10,310,988	402,232	0.81	3,965
300,001 – 400,000	245,695	16.16	33,310	85,235,481	47,301,573	496,212	708,810	627,056	53,072	1,784,057	34,264,701	2,144,227	4.32	8,727
400,001 – 500,000	140,889	9.26	18,650	62,891,794	29,786,437	325,868	590,010	528,274	50,562	1,086,892	30,523,751	2,805,630	5.66	19,914
500,001 – 600,000	83,971	5.52	8,360	46,057,141	17,947,351	187,029	485,584	366,243	37,688	678,690	26,354,556	2,987,291	6.02	35,575
600,001 – 700,000	50,451	3.32	4,383	32,580,013	10,830,584	115,828	343,127	230,822	24,194	389,471	20,645,987	2,603,492	5.25	51,604
700,001 – 800,000	35,523	2.34	2,402	26,451,281	7,647,113	73,738	278,740	170,083	19,801	279,762	17,982,044	2,417,808	4.87	68,063
800,001 – 900,000	23,702	1.56	1,499	20,096,020	5,073,026	50,249	198,687	123,397	12,905	173,074	14,464,682	2,032,490	4.10	85,752
900,001 – 1,000,000	19,036	1.25	1,113	17,996,785	4,107,743	36,891	181,300	100,687	9,931	130,813	13,429,420	1,940,380	3.91	101,932
1,000,001 – 1,500,000	46,574	3.06	2,514	55,770,589	10,078,856	79,528	523,521	292,282	21,814	327,551	44,447,037	6,717,913	13.55	144,242
1,500,001 – 2,000,000	18,165	1.19	906	31,224,576	3,340,585	25,124	265,287	143,903	6,479	122,337	27,320,861	4,201,888	8.47	231,318
2,000,001 – 3,000,000	14,644	0.96	535	35,289,614	2,079,642	15,780	247,915	130,967	4,056	96,750	32,714,504	5,019,342	10.12	342,758
3,000,001 – 5,000,000	8,449	0.56	60	31,821,961	332,116	6,292	238,008	70,117	1,508	56,071	31,117,849	4,658,889	9.39	551,413
5,000,001 – 7,500,000	3,296	0.22	6	19,886,986	516	2,217	141,060	29,876	219	20,837	19,692,261	2,934,138	5.92	890,212
7,500,001 – 10,000,000	1,236	0.08	3	10,588,641	266	552	69,204	11,214	204	8,166	10,499,035	1,567,443	3.16	1,268,158
10,000,001 及 以上	2,070	0.14	5	44,461,899	0	697	341,530	18,167	230	12,810	44,088,465	6,599,170	13.30	3,188,005
總額	1,520,708	100.00	98,016	682,671,328	245,982,236	2,566,462	5,496,686	3,647,858	281,516	9,139,726	415,556,844	49,602,312	100.00	32,618