

附表 6 按入息組別分析 2010-11 課稅年度的免稅額

每年入息	基本 免稅額	已婚人士 免稅額	子女 免稅額	供養 兄弟姊妹 免稅額	單親 免稅額	供養父母 免稅額	供養父母 額外免稅額	供養 祖父母或 外祖父母 免稅額	供養 祖父母 或外祖父母 額外免稅額	傷殘配偶 免稅額	傷殘父母 免稅額	傷殘 祖父母 或外祖父母 免稅額	傷殘子女 免稅額	傷殘 兄弟姊妹 免稅額	總免稅額
(元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)
108,001 – 110,000	702,216	0	0	0	0	0	0	0	0	0	0	0	0	0	702,216
110,001 – 120,000	5,683,716	0	0	0	0	0	0	0	0	0	0	0	0	0	5,683,716
120,001 – 130,000	5,951,124	0	0	0	0	2,565	0	0	0	0	0	0	0	0	5,953,689
130,001 – 140,000	5,471,388	0	0	2,010	0	13,245	2,205	360	0	0	0	0	0	0	5,489,208
140,001 – 150,000	5,559,300	0	0	13,350	0	59,160	19,395	2,280	0	0	0	0	0	0	5,653,485
150,001 – 180,000	15,305,004	0	170,090	64,410	0	426,465	175,200	15,345	3,015	0	180	0	0	0	16,159,709
180,001 – 210,000	14,129,100	0	345,926	87,330	0	947,790	522,840	34,080	11,820	0	4,080	540	0	1,200	16,084,706
210,001 – 240,000	11,894,040	2,841,048	616,170	84,990	0	1,078,350	593,925	41,325	13,110	0	30,720	2,280	1,080	9,780	17,206,818
240,001 – 270,000	10,355,472	3,779,784	796,024	81,420	5,616	1,314,975	753,900	47,160	15,960	0	75,060	3,720	3,120	13,920	17,246,131
270,001 – 300,000	8,337,384	5,235,192	1,363,736	72,840	85,968	1,295,820	705,765	48,990	16,755	2,100	84,060	6,360	5,040	16,740	17,276,750
300,001 – 400,000	18,530,100	16,010,352	5,656,928	164,280	367,588	4,009,410	1,933,635	138,765	42,075	17,640	313,560	19,860	36,600	60,780	47,301,573
400,001 – 500,000	10,294,776	9,842,472	4,407,140	87,600	256,109	3,004,605	1,344,675	98,475	27,885	14,820	286,740	18,900	46,680	55,560	29,786,437
500,001 – 600,000	6,279,336	5,579,064	2,763,610	52,170	144,936	1,937,040	815,775	58,770	16,350	7,680	200,220	13,860	34,380	44,160	17,947,351
600,001 – 700,000	3,778,380	3,340,872	1,742,206	29,910	84,661	1,167,660	463,395	35,790	9,330	5,700	117,420	8,880	21,300	25,080	10,830,584
700,001 – 800,000	2,614,896	2,443,392	1,283,846	18,210	60,804	785,445	294,915	20,400	4,845	3,480	81,240	4,500	14,160	16,980	7,647,113
800,001 – 900,000	1,717,632	1,684,368	842,534	11,700	38,232	503,115	182,070	14,160	2,595	3,000	48,960	3,360	10,560	10,740	5,073,026
900,001 – 1,000,000	1,354,860	1,402,056	723,178	8,010	26,374	392,640	130,665	11,280	2,400	1,380	37,860	2,820	6,960	7,260	4,107,743
1,000,001 – 1,500,000	3,161,052	3,737,880	1,836,155	17,160	67,554	844,605	268,005	24,180	5,265	2,460	76,260	5,940	15,180	17,160	10,078,856
1,500,001 – 2,000,000	591,084	1,643,976	727,225	5,040	24,300	237,330	71,310	6,180	1,680	840	18,840	1,620	6,420	4,740	3,340,585
2,000,001 – 3,000,000	148,932	1,229,040	535,566	1,890	18,414	96,105	30,765	3,090	780	480	7,980	480	3,720	2,400	2,079,642
3,000,001 – 5,000,000	6,588	186,624	113,350	330	3,024	14,670	4,290	420	120	180	1,260	120	660	480	332,116
5,000,001 – 7,500,000	0	216	150	0	0	90	60	0	0	0	0	0	0	0	516
7,500,001 – 10,000,000	0	216	50	0	0	0	0	0	0	0	0	0	0	0	266
10,000,001 及以上	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
總額	131,866,380	58,956,552	23,923,884	802,650	1,183,580	18,131,085	8,312,790	601,050	173,985	59,760	1,384,440	93,240	205,860	286,980	245,982,236