

附表 5 按入息类别分析2002至03课税年度的薪俸税评税

每年入息	纳税人 数目	纳税人 百分率	选择合 并评税 的数目	入息总额 (已作出个人 进修开支及 特惠扣除以 外的扣除)	总免税额 (见附表6 的分析表)	个人进修 开支	特惠扣除				总应课税 入息实额	最后税款	最后 税款 总额 百分率	每名 纳税人 平均 税款
							捐赠 慈善机构 的总额	居所贷款 利息	长者住宿 照顾开支	向认可 退休计划 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	5,804	0.50	0	633,102	626,832	7	34	2	0	35	6,192	121	0.00	21
110,001 – 120,000	46,544	4.02	0	5,395,782	5,026,752	4,752	3,542	1,961	3	85,796	272,976	5,442	0.02	117
120,001 – 130,000	51,339	4.44	0	6,424,058	5,544,612	21,133	12,326	16,327	107	140,507	689,046	13,760	0.05	268
130,001 – 140,000	45,445	3.93	0	6,130,135	4,918,590	34,100	16,749	36,686	228	136,805	986,977	19,720	0.07	434
140,001 – 150,000	46,659	4.03	0	6,759,177	5,124,282	49,384	20,514	61,535	552	153,758	1,349,152	28,984	0.10	621
150,001 – 180,000	119,336	10.31	0	19,671,532	13,568,757	205,426	69,874	285,329	2,150	490,958	5,049,038	169,965	0.60	1,424
180,001 – 210,000	105,079	9.08	0	20,392,435	13,000,714	217,253	89,066	392,991	4,197	523,745	6,164,469	294,542	1.03	2,803
210,001 – 240,000	94,771	8.19	4,175	21,321,683	13,175,548	241,562	105,196	443,769	6,221	515,762	6,833,625	422,539	1.48	4,459
240,001 – 270,000	93,635	8.09	9,046	23,792,693	14,802,130	209,463	125,671	510,138	8,411	500,825	7,636,055	561,963	1.97	6,002
270,001 – 300,000	82,376	7.12	11,812	23,419,168	14,595,459	212,560	129,606	507,490	9,693	444,176	7,520,184	619,594	2.17	7,522
300,001 – 400,000	184,610	15.95	30,548	63,731,124	35,950,280	496,808	381,814	1,711,163	36,420	1,157,064	23,997,575	2,408,079	8.45	13,044
400,001 – 500,000	95,786	8.27	13,349	42,647,591	19,512,347	295,025	296,255	1,428,787	30,109	635,857	20,449,211	2,507,560	8.80	26,179
500,001 – 600,000	52,752	4.56	5,864	28,855,469	10,832,128	157,226	200,507	926,520	19,676	355,696	16,363,716	2,231,838	7.83	42,308
600,001 – 700,000	31,235	2.70	3,000	20,227,220	6,396,095	89,188	137,164	603,817	12,648	188,247	12,800,061	1,848,496	6.48	59,180
700,001 – 800,000	22,628	1.95	1,709	16,847,663	4,600,437	56,580	112,794	470,591	8,760	144,081	11,454,420	1,709,707	6.00	75,557
800,001 – 900,000	14,515	1.25	1,141	12,264,305	2,962,246	35,141	71,469	311,813	4,953	86,434	8,792,249	1,342,301	4.71	92,477
900,001 – 1,000,000	12,098	1.04	815	11,445,715	2,453,069	26,252	66,694	284,983	4,218	62,891	8,547,608	1,326,124	4.65	109,615
1,000,001 – 1,500,000	32,397	2.80	2,132	38,857,558	6,427,793	64,471	227,342	858,847	9,372	159,377	31,110,356	4,941,454	17.34	152,528
1,500,001 – 2,000,000	10,135	0.88	741	17,346,692	1,558,818	12,477	95,196	269,257	2,782	54,283	15,353,879	2,414,198	8.47	238,204
2,000,001 – 3,000,000	6,376	0.55	212	15,261,616	739,515	5,652	72,920	132,679	1,584	33,925	14,275,341	2,222,289	7.80	348,540
3,000,001 – 5,000,000	2,521	0.22	10	9,412,572	18,975	999	39,225	32,127	276	14,204	9,306,766	1,398,588	4.91	554,775
5,000,001 – 7,500,000	794	0.07	0	4,753,989	582	210	19,579	7,940	60	4,332	4,721,286	708,185	2.48	891,921
7,500,001 – 10,000,000	271	0.02	1	2,311,015	0	69	7,434	1,943	0	1,450	2,300,119	345,018	1.21	1,273,128
10,000,001 及 以上	338	0.03	1	6,466,976	0	42	47,999	3,221	0	1,770	6,413,944	962,091	3.38	2,846,424
总额	1,157,444	100.00	84,556	424,369,270	181,835,961	2,435,780	2,348,970	9,299,916	162,420	5,891,978	222,394,245	28,502,558	100.00	24,625