

附表 5 按入息類別分析2002至03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				向認可 退休計劃 支付的 供款	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						
(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	
總額	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	