

附表 5 按入息類別分析2006至07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)
100,001 – 110,000	42,686	3.22	0	4,511,949	4,268,680	1,943	2,932	538	12	52,158	185,686	1,841	0.00	43
110,001 – 120,000	58,375	4.41	0	6,734,396	5,839,060	17,540	13,932	7,316	41	141,424	715,083	7,129	0.02	122
120,001 – 130,000	51,697	3.90	0	6,470,010	5,176,180	34,589	20,294	20,994	203	147,910	1,069,840	10,680	0.03	207
130,001 – 140,000	50,109	3.78	0	6,754,197	5,090,585	51,968	23,144	39,539	381	151,792	1,396,788	16,632	0.04	332
140,001 – 150,000	47,347	3.57	0	6,862,093	4,919,144	76,209	27,973	64,462	520	178,324	1,595,461	25,208	0.07	532
150,001 – 180,000	133,866	10.11	0	22,114,320	14,646,126	255,068	108,766	384,917	3,187	585,214	6,131,042	134,332	0.36	1,003
180,001 – 210,000	113,871	8.60	1,568	22,168,583	13,817,002	254,804	125,437	492,730	5,072	620,145	6,853,393	210,648	0.57	1,850
210,001 – 240,000	116,465	8.79	6,544	26,186,343	16,062,365	250,560	166,732	669,493	9,412	670,242	8,357,539	324,498	0.87	2,786
240,001 – 270,000	101,218	7.64	10,188	25,751,115	15,725,731	227,485	183,546	655,414	10,144	609,557	8,339,238	374,157	1.00	3,697
270,001 – 300,000	79,961	6.04	10,928	22,749,554	13,605,244	168,887	151,112	628,359	11,658	524,086	7,660,208	384,083	1.03	4,803
300,001 – 400,000	198,468	14.98	29,799	68,276,162	36,761,266	475,423	514,776	2,242,316	46,106	1,403,228	26,833,047	1,698,899	4.56	8,560
400,001 – 500,000	108,101	8.16	13,969	47,935,715	21,315,136	300,314	423,581	1,850,162	39,715	786,972	23,219,835	2,030,515	5.45	18,783
500,001 – 600,000	62,488	4.72	6,417	33,970,200	12,462,551	172,067	321,090	1,166,214	30,168	476,467	19,341,643	2,142,695	5.75	34,290
600,001 – 700,000	38,691	2.92	3,185	25,067,422	7,744,947	101,151	237,911	789,736	20,331	272,223	15,901,123	2,041,781	5.48	52,771
700,001 – 800,000	23,500	1.77	1,910	17,508,394	4,703,960	59,617	149,347	484,121	11,312	172,194	11,927,843	1,667,748	4.48	70,968
800,001 – 900,000	17,926	1.35	1,181	15,167,803	3,568,045	39,555	130,093	380,076	7,643	113,748	10,928,643	1,619,485	4.35	90,343
900,001 – 1,000,000	13,766	1.04	874	13,057,757	2,701,040	25,771	110,989	293,041	5,209	84,405	9,837,302	1,511,409	4.06	109,793
1,000,001 – 1,500,000	34,161	2.58	1,932	41,053,202	5,540,735	58,581	323,723	745,455	12,433	211,817	34,160,458	5,347,067	14.37	156,525
1,500,001 – 2,000,000	12,990	0.98	483	22,205,128	1,475,611	19,845	155,345	293,245	3,728	80,504	20,176,850	3,195,540	8.59	246,000
2,000,001 – 3,000,000	9,419	0.71	90	22,676,506	291,060	8,573	151,112	171,465	2,313	58,095	21,993,888	3,417,050	9.18	362,783
3,000,001 – 5,000,000	5,307	0.40	4	20,037,215	2,960	2,756	128,102	74,409	1,240	32,627	19,795,121	3,087,937	8.29	581,861
5,000,001 – 7,500,000	2,130	0.16	2	12,910,528	0	900	83,924	24,225	70	11,973	12,789,436	2,014,404	5.41	945,730
7,500,001 – 10,000,000	873	0.07	2	7,547,178	280	412	27,209	8,954	120	4,994	7,505,209	1,187,745	3.19	1,360,533
10,000,001 及 以上	1,372	0.10	1	30,253,264	0	309	180,938	13,991	23	7,664	30,050,339	4,782,339	12.85	3,485,670
<b>總額</b>	<b>1,324,787</b>	<b>100.00</b>	<b>89,077</b>	<b>527,969,034</b>	<b>195,717,708</b>	<b>2,604,327</b>	<b>3,762,008</b>	<b>11,501,172</b>	<b>221,041</b>	<b>7,397,763</b>	<b>306,765,015</b>	<b>37,233,822</b>	<b>100.00</b>	<b>28,106</b>