

附表 6 按入息類別分析2006至07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)
100,001 – 110,000	4,268,600	0	80	0	0	0	0	0	0	0	0	0	0	0	4,268,680
110,001 – 120,000	5,837,500	0	0	0	0	1,410	30	60	60	0	0	0	0	0	5,839,060
120,001 – 130,000	5,169,700	0	60	30	0	6,375	0	15	0	0	0	0	0	0	5,176,180
130,001 – 140,000	5,011,000	0	40	15,180	0	46,770	15,480	2,085	30	0	0	0	0	0	5,090,585
140,001 – 150,000	4,734,800	0	44,139	24,420	0	81,540	29,145	5,085	15	0	0	0	0	0	4,919,144
150,001 – 180,000	13,386,700	0	258,221	86,160	75	575,640	298,995	31,545	8,550	0	240	0	0	0	14,646,126
180,001 – 210,000	11,020,600	733,000	448,464	94,560	38	915,675	526,095	48,030	16,500	0	9,540	840	180	3,480	13,817,002
210,001 – 240,000	10,038,600	3,215,800	653,452	92,160	678	1,215,930	700,170	61,725	20,250	0	44,520	4,860	1,740	12,480	16,062,365
240,001 – 270,000	7,860,000	4,523,800	1,047,992	74,010	69,064	1,254,945	710,040	65,790	23,070	540	72,540	6,480	4,140	13,320	15,725,731
270,001 – 300,000	5,588,500	4,815,100	1,259,739	49,080	83,450	1,084,500	566,370	49,605	16,170	1,800	64,380	6,360	5,370	14,820	13,605,244
300,001 – 400,000	13,251,800	13,190,300	4,230,996	125,550	279,900	3,445,095	1,666,350	141,900	46,395	12,360	258,300	20,940	34,740	56,640	36,761,266
400,001 – 500,000	7,255,600	7,108,900	2,685,935	75,780	167,316	2,436,270	1,118,805	95,415	29,805	10,080	228,660	17,820	33,450	51,300	21,315,136
500,001 – 600,000	4,224,200	4,049,200	1,666,946	40,740	94,140	1,469,745	628,515	49,515	14,490	4,860	151,680	10,080	24,180	34,260	12,462,551
600,001 – 700,000	2,619,100	2,500,000	1,120,927	21,480	55,050	898,140	359,925	27,315	8,190	3,960	91,860	6,360	13,080	19,560	7,744,947
700,001 – 800,000	1,525,400	1,649,200	689,288	12,000	31,407	508,305	196,815	17,310	4,515	1,800	46,380	3,420	7,800	10,320	4,703,960
800,001 – 900,000	1,157,400	1,270,400	541,800	8,850	26,075	370,185	131,400	11,595	2,820	1,200	31,620	2,520	5,340	6,840	3,568,045
900,001 – 1,000,000	828,900	1,025,200	425,320	5,700	18,000	263,040	88,020	6,930	1,890	1,200	24,960	1,440	4,380	6,060	2,701,040
1,000,001 – 1,500,000	1,017,300	2,689,000	1,026,110	9,570	38,780	512,490	164,355	13,590	2,820	1,260	40,860	4,500	10,080	10,020	5,540,735
1,500,001 – 2,000,000	80,500	912,200	324,196	1,950	13,200	93,465	31,470	2,340	510	540	9,360	660	2,700	2,520	1,475,611
2,000,001 – 3,000,000	4,900	171,000	81,760	360	2,500	20,085	5,415	420	240	120	2,280	240	1,080	660	291,060
3,000,001 – 5,000,000	100	1,400	440	120	0	330	180	60	30	60	0	0	60	180	2,960
5,000,001 – 7,500,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7,500,001 – 10,000,000	0	200	80	0	0	0	0	0	0	0	0	0	0	0	280
10,000,001 及以上	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
總額	104,881,200	47,854,700	16,505,985	737,700	879,673	15,199,935	7,237,575	630,330	196,350	39,780	1,077,180	86,520	148,320	242,460	195,717,708