

附表 5 按入息类别分析2007至08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)
100,001 — 110,000	42,361	2.99	0	4,477,826	4,236,100	1,464	2,883	524	0	48,576	188,279	923	0.01	22
110,001 — 120,000	56,795	4.01	0	6,551,837	5,681,015	15,272	13,631	6,465	85	136,264	699,105	3,473	0.01	61
120,001 — 130,000	52,260	3.69	0	6,530,665	5,232,015	33,232	20,991	19,766	94	146,280	1,078,287	5,376	0.01	103
130,001 — 140,000	50,220	3.55	0	6,775,247	5,096,435	47,050	24,663	35,272	321	153,993	1,417,513	7,373	0.02	147
140,001 — 150,000	49,986	3.53	0	7,241,301	5,134,420	64,283	30,968	55,586	464	176,523	1,779,057	11,897	0.03	238
150,001 — 180,000	138,354	9.77	0	22,877,345	15,041,480	251,655	113,456	274,302	3,077	601,684	6,591,691	62,854	0.16	454
180,001 — 210,000	120,549	8.52	1,682	23,470,826	14,422,700	260,623	135,138	362,483	4,648	643,814	7,641,420	99,580	0.26	826
210,001 — 240,000	121,023	8.55	7,094	27,278,521	16,562,777	255,474	174,543	476,286	10,206	708,476	9,090,759	149,222	0.39	1,233
240,001 — 270,000	103,000	7.28	8,594	26,241,987	15,504,849	231,201	185,103	493,704	11,076	648,090	9,167,964	175,770	0.46	1,707
270,001 — 300,000	89,140	6.30	9,613	25,322,134	14,645,834	201,845	189,999	498,326	12,696	577,171	9,196,263	197,693	0.52	2,218
300,001 — 400,000	213,354	15.08	29,491	73,837,548	39,369,221	499,409	577,282	1,698,473	48,298	1,513,647	30,131,218	808,988	2.12	3,792
400,001 — 500,000	120,202	8.49	15,147	53,576,355	24,079,863	319,630	469,667	1,486,446	40,742	883,982	26,296,025	1,107,209	2.90	9,211
500,001 — 600,000	70,936	5.01	7,064	38,745,338	14,532,571	190,316	378,858	1,010,074	31,919	553,832	22,047,768	1,418,193	3.72	19,993
600,001 — 700,000	41,178	2.91	3,529	26,590,301	8,484,264	114,692	252,505	661,333	19,678	293,327	16,764,502	1,416,270	3.72	34,394
700,001 — 800,000	30,288	2.14	2,116	22,503,893	6,238,158	80,690	218,871	503,206	16,349	231,146	15,215,473	1,515,189	3.98	50,026
800,001 — 900,000	19,974	1.41	1,339	16,929,115	4,115,395	52,424	147,777	358,929	8,608	137,540	12,108,442	1,350,029	3.54	67,589
900,001 — 1,000,000	15,133	1.07	934	14,306,710	3,142,688	31,190	129,084	279,001	7,541	97,969	10,619,237	1,268,368	3.33	83,815
1,000,001 — 1,500,000	40,433	2.86	2,284	48,538,029	8,291,311	78,330	412,389	765,633	17,663	259,447	38,713,256	5,147,341	13.51	127,305
1,500,001 — 2,000,000	15,329	1.08	841	26,246,284	3,079,498	23,258	203,109	311,583	4,870	98,784	22,525,182	3,285,530	8.62	214,334
2,000,001 — 3,000,000	11,489	0.81	546	27,680,006	2,229,185	13,292	182,083	200,575	3,173	75,320	24,976,378	3,827,983	10.04	333,187
3,000,001 — 5,000,000	7,205	0.51	232	27,224,952	1,064,675	5,535	176,688	106,913	1,030	45,308	25,824,803	4,045,549	10.61	561,492
5,000,001 — 7,500,000	2,893	0.20	32	17,450,206	186,905	1,639	86,621	38,612	202	17,223	17,119,004	2,691,460	7.06	930,335
7,500,001 — 10,000,000	1,298	0.09	2	11,090,701	7,270	566	59,672	19,059	149	7,422	10,996,563	1,728,119	4.53	1,331,371
10,000,001 及 以上	2,108	0.15	2	49,510,310	0	645	337,188	23,830	120	12,123	49,136,404	7,792,170	20.45	3,696,475
总额	1,415,508	100.00	90,542	610,997,437	216,378,629	2,773,715	4,523,169	9,686,381	243,009	8,067,941	369,324,593	38,116,559	100.00	26,928