

附表 6 按入息类别分析2007至08课税年度的免税额

| 每年入息 | 基本 免税额 | 已婚人士 免税额 | 子女 免税额 | 供养 兄弟姊妹 免税额 | 单亲 免税额 | 供养父母 免税额 | 供养父母 额外免税额 | 供养 祖父母或 外祖父母 免税额 | 供养 祖父母 或外祖父母 额外免税额 | 伤残配偶 免税额 | 伤残父母 免税额 | 伤残 祖父母 或外祖父母 免税额 | 伤残子女 免税额 | 伤残 兄弟姊妹 免税额 | 总免税额 |
|------------------------|--------------------|-------------------|-------------------|-------------------|----------------|-------------------|------------------|---------------------------|-----------------------------|---------------|------------------|---------------------------|----------------|-------------------|--------------------|
| (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 | 4,236,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,236,100 |
| 110,001 — 120,000 | 5,679,500 | 0 | 0 | 0 | 0 | 1,515 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,681,015 |
| 120,001 — 130,000 | 5,226,000 | 0 | 0 | 0 | 0 | 6,015 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,232,015 |
| 130,001 — 140,000 | 5,022,000 | 0 | 50 | 13,230 | 0 | 44,085 | 14,940 | 2,130 | 0 | 0 | 0 | 0 | 0 | 0 | 5,096,435 |
| 140,001 — 150,000 | 4,998,600 | 0 | 25 | 22,800 | 0 | 81,165 | 28,140 | 3,690 | 0 | 0 | 0 | 0 | 0 | 0 | 5,134,420 |
| 150,001 — 180,000 | 13,835,400 | 0 | 242,465 | 91,230 | 0 | 552,855 | 285,495 | 26,460 | 7,275 | 0 | 300 | 0 | 0 | 0 | 15,041,480 |
| 180,001 — 210,000 | 11,663,900 | 782,000 | 354,900 | 102,600 | 40 | 915,330 | 527,910 | 45,600 | 16,020 | 0 | 8,820 | 1,500 | 0 | 4,080 | 14,422,700 |
| 210,001 — 240,000 | 10,396,900 | 3,410,800 | 689,852 | 90,210 | 925 | 1,161,000 | 677,880 | 55,410 | 17,640 | 0 | 45,540 | 3,900 | 1,860 | 10,860 | 16,562,777 |
| 240,001 — 270,000 | 8,360,600 | 3,878,800 | 1,026,905 | 80,220 | 38,194 | 1,232,085 | 711,885 | 59,175 | 19,365 | 300 | 74,100 | 6,720 | 2,940 | 13,560 | 15,504,849 |
| 270,001 — 300,000 | 6,743,700 | 4,340,600 | 1,341,756 | 66,390 | 89,283 | 1,223,325 | 651,915 | 57,225 | 19,380 | 3,120 | 81,180 | 6,060 | 4,920 | 16,980 | 14,645,834 |
| 300,001 — 400,000 | 14,771,600 | 13,127,600 | 5,312,201 | 129,690 | 286,310 | 3,477,630 | 1,690,875 | 135,030 | 42,525 | 13,260 | 270,720 | 21,060 | 32,820 | 57,900 | 39,369,221 |
| 400,001 — 500,000 | 8,223,400 | 7,593,600 | 3,756,638 | 75,870 | 181,095 | 2,575,380 | 1,182,660 | 99,585 | 29,895 | 11,760 | 242,940 | 19,620 | 36,000 | 51,420 | 24,079,863 |
| 500,001 — 600,000 | 4,879,100 | 4,429,000 | 2,425,601 | 43,950 | 112,250 | 1,627,650 | 701,445 | 54,765 | 16,650 | 5,580 | 162,780 | 11,880 | 25,500 | 36,420 | 14,532,571 |
| 600,001 — 700,000 | 2,812,700 | 2,610,200 | 1,469,194 | 25,590 | 62,590 | 941,760 | 381,975 | 31,935 | 9,300 | 3,600 | 95,100 | 6,720 | 14,520 | 19,080 | 8,484,264 |
| 700,001 — 800,000 | 2,068,200 | 1,921,200 | 1,124,998 | 15,990 | 42,410 | 676,605 | 259,485 | 22,905 | 5,625 | 2,100 | 67,260 | 5,100 | 11,640 | 14,640 | 6,238,158 |
| 800,001 — 900,000 | 1,316,000 | 1,362,800 | 747,095 | 9,690 | 30,100 | 422,010 | 155,310 | 13,050 | 3,420 | 1,560 | 36,840 | 2,640 | 6,360 | 8,520 | 4,115,395 |
| 900,001 — 1,000,000 | 990,300 | 1,046,000 | 609,378 | 6,540 | 21,600 | 309,075 | 105,075 | 9,030 | 2,610 | 840 | 29,280 | 2,340 | 4,560 | 6,060 | 3,142,688 |
| 1,000,001 — 1,500,000 | 2,518,900 | 3,048,800 | 1,601,511 | 14,610 | 51,730 | 708,210 | 230,610 | 18,570 | 4,110 | 2,160 | 61,380 | 3,720 | 13,800 | 13,200 | 8,291,311 |
| 1,500,001 — 2,000,000 | 890,400 | 1,285,000 | 603,123 | 3,990 | 17,850 | 190,785 | 57,525 | 6,045 | 1,440 | 360 | 14,280 | 1,140 | 3,900 | 3,660 | 3,079,498 |
| 2,000,001 — 3,000,000 | 578,200 | 1,024,600 | 458,190 | 2,640 | 13,800 | 103,080 | 32,145 | 3,345 | 645 | 360 | 7,380 | 540 | 2,040 | 2,220 | 2,229,185 |
| 3,000,001 — 5,000,000 | 77,700 | 649,000 | 273,100 | 690 | 7,200 | 37,455 | 12,660 | 1,620 | 270 | 120 | 2,280 | 240 | 1,560 | 780 | 1,064,675 |
| 5,000,001 — 7,500,000 | 2,500 | 111,000 | 66,200 | 90 | 500 | 4,380 | 1,245 | 150 | 60 | 0 | 360 | 60 | 300 | 60 | 186,905 |
| 7,500,001 — 10,000,000 | 300 | 2,800 | 3,250 | 0 | 200 | 450 | 180 | 30 | 0 | 0 | 60 | 0 | 0 | 0 | 7,270 |
| 10,000,001 及以上 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 总额 | 115,292,000 | 50,623,800 | 22,106,432 | 796,020 | 956,077 | 16,291,845 | 7,709,355 | 645,750 | 196,230 | 45,120 | 1,200,600 | 93,240 | 162,720 | 259,440 | 216,378,629 |