

附表 5 按入息組別分析2008至09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 (註)	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)
108,001 - 110,000	5,277	0.38	0	575,595	569,916	6	51	2	0	26	5,594	0	0.00	0
110,001 - 120,000	44,163	3.21	0	5,122,810	4,769,604	2,762	5,556	1,503	0	83,779	259,606	0	0.00	0
120,001 - 130,000	48,521	3.52	0	6,075,100	5,242,143	16,214	15,289	10,348	93	138,718	652,295	0	0.00	0
130,001 - 140,000	44,656	3.24	0	6,025,017	4,838,133	31,869	22,248	19,932	100	145,716	967,019	0	0.00	0
140,001 - 150,000	47,277	3.43	0	6,854,235	5,197,096	47,548	27,561	32,877	294	167,223	1,381,636	0	0.00	0
150,001 - 180,000	124,496	9.04	0	20,559,975	14,247,838	219,800	100,030	137,883	1,727	563,262	5,289,435	0	0.00	0
180,001 - 210,000	117,001	8.49	0	22,720,200	14,531,548	254,483	143,896	196,258	4,205	654,607	6,935,203	0	0.00	0
210,001 - 240,000	121,504	8.82	0	27,458,386	16,664,113	226,927	157,909	224,762	6,561	678,859	9,499,255	18,214	0.05	150
240,001 - 270,000	104,833	7.61	0	26,632,490	15,838,180	212,138	189,779	254,348	11,341	670,311	9,456,393	126,593	0.33	1,208
270,001 - 300,000	94,204	6.84	0	26,807,334	15,910,927	205,200	209,561	277,709	13,815	609,198	9,580,924	248,062	0.63	2,633
300,001 - 400,000	222,590	16.15	2,760	77,271,154	42,487,637	505,751	655,012	918,044	48,820	1,616,481	31,039,409	1,598,190	4.08	7,180
400,001 - 500,000	128,025	9.29	7,093	57,192,970	26,889,736	324,594	543,175	820,683	43,700	960,594	27,610,488	2,293,755	5.86	17,916
500,001 - 600,000	75,759	5.50	5,987	41,487,585	16,210,335	187,709	435,963	566,341	31,699	602,825	23,452,713	2,483,016	6.34	32,775
600,001 - 700,000	44,339	3.22	3,603	28,578,910	9,556,360	107,796	299,561	359,347	21,622	331,810	17,902,414	2,150,139	5.49	48,493
700,001 - 800,000	33,021	2.40	2,136	24,630,537	7,091,463	83,074	262,760	282,589	16,785	239,919	16,653,947	2,162,097	5.52	65,476
800,001 - 900,000	20,733	1.50	1,529	17,523,565	4,467,234	49,626	170,963	191,213	10,112	153,208	12,481,209	1,699,957	4.34	81,993
900,001 - 1,000,000	18,026	1.31	1,028	17,061,793	3,905,922	39,051	167,933	168,011	8,629	114,482	12,657,765	1,783,656	4.56	98,949
1,000,001 - 1,500,000	43,793	3.18	2,378	52,581,439	9,452,583	82,421	510,069	456,336	19,682	282,064	41,778,284	6,194,845	15.83	141,457
1,500,001 - 2,000,000	16,696	1.21	907	28,640,999	3,024,865	22,887	239,339	210,976	5,286	106,976	25,030,670	3,795,740	9.70	227,344
2,000,001 - 3,000,000	12,165	0.88	439	29,210,412	1,755,849	11,424	230,846	154,872	2,761	76,697	26,977,963	4,102,786	10.48	337,261
3,000,001 - 5,000,000	6,330	0.46	44	23,816,664	270,285	4,663	195,825	72,802	991	39,404	23,232,694	3,461,863	8.84	546,898
5,000,001 - 7,500,000	2,326	0.17	7	13,969,124	2,364	855	124,682	25,074	306	13,899	13,801,944	2,050,121	5.24	881,393
7,500,001 - 10,000,000	865	0.06	1	7,404,513	108	454	70,559	9,680	119	5,398	7,318,195	1,090,820	2.79	1,261,064
10,000,001及 以上	1,292	0.09	1	26,204,148	0	254	226,890	10,802	0	7,337	25,958,865	3,883,531	9.92	3,005,829
總額	1,377,892	100.00	27,913	594,404,955	222,924,239	2,637,506	5,005,457	5,402,392	248,648	8,262,793	349,923,920	39,143,385	100.00	28,408

註：由於2008至09課稅年度薪俸稅納稅人可獲100%稅項扣減，每宗個案以8,000元為上限，所以入息較低的納稅人大多無須交稅。