

附表 5 按入息組別分析2009至10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)
108,001 - 110,000	6,208	0.44	0	677,656	670,464	5	55	3	0	31	7,098	33	0.00	5
110,001 - 120,000	51,252	3.59	0	5,940,864	5,535,216	2,636	5,900	1,838	0	87,476	307,798	1,518	0.00	30
120,001 - 130,000	53,820	3.77	0	6,737,240	5,815,350	15,443	16,201	9,939	36	143,731	736,540	3,658	0.01	68
130,001 - 140,000	48,694	3.42	0	6,567,401	5,275,987	30,352	22,642	18,189	266	148,534	1,071,431	5,336	0.01	110
140,001 - 150,000	50,761	3.56	0	7,360,390	5,576,403	45,556	28,985	28,052	323	168,935	1,512,136	7,601	0.02	150
150,001 - 180,000	138,263	9.70	0	22,808,142	15,770,929	206,234	104,586	125,507	1,855	576,349	6,022,682	45,349	0.11	328
180,001 - 210,000	124,738	8.75	0	24,226,472	15,397,428	259,220	143,339	178,669	4,269	674,663	7,568,884	80,021	0.19	642
210,001 - 240,000	114,669	8.04	5,321	25,870,325	16,064,745	220,079	155,521	201,148	5,739	696,564	8,526,529	129,179	0.30	1,127
240,001 - 270,000	105,040	7.37	7,387	26,691,323	16,050,338	214,643	188,855	221,342	12,433	684,692	9,319,020	245,635	0.57	2,338
270,001 - 300,000	94,409	6.62	10,475	26,871,908	16,117,603	199,171	197,329	236,989	12,992	631,540	9,476,284	363,996	0.85	3,856
300,001 - 400,000	229,663	16.11	31,262	79,686,460	44,458,500	501,295	669,351	790,458	51,595	1,655,393	31,559,868	1,958,591	4.58	8,528
400,001 - 500,000	130,349	9.14	17,727	58,189,093	27,703,217	325,713	547,162	673,606	48,139	990,819	27,900,437	2,549,863	5.96	19,562
500,001 - 600,000	76,567	5.37	7,988	41,938,651	16,477,518	187,189	441,255	452,578	36,412	618,675	23,725,024	2,674,698	6.26	34,933
600,001 - 700,000	45,128	3.17	3,898	29,103,408	9,727,117	107,721	300,681	281,737	20,185	340,842	18,325,125	2,304,597	5.39	51,068
700,001 - 800,000	32,459	2.28	2,279	24,191,276	7,028,271	76,007	252,149	207,760	17,893	244,585	16,364,611	2,198,032	5.14	67,717
800,001 - 900,000	21,122	1.48	1,430	17,846,774	4,542,593	46,285	173,324	149,275	10,714	157,987	12,766,596	1,790,243	4.19	84,757
900,001 - 1,000,000	18,347	1.29	995	17,336,325	3,967,472	38,208	173,078	126,232	9,862	114,881	12,906,592	1,863,899	4.36	101,591
1,000,001 - 1,500,000	43,397	3.04	2,453	51,985,860	9,427,751	81,019	479,071	348,381	20,273	291,514	41,337,851	6,246,509	14.62	143,939
1,500,001 - 2,000,000	16,456	1.15	878	28,301,662	3,016,285	22,895	224,124	161,400	6,168	104,663	24,766,127	3,806,136	8.90	231,292
2,000,001 - 3,000,000	12,411	0.87	445	29,867,042	1,781,989	12,031	212,414	130,055	2,277	79,888	27,648,388	4,243,865	9.93	341,944
3,000,001 - 5,000,000	6,757	0.47	50	25,459,365	264,592	3,722	186,224	61,394	1,020	43,593	24,898,820	3,727,545	8.72	551,657
5,000,001 - 7,500,000	2,659	0.19	4	15,985,400	1,008	1,424	112,561	23,812	202	16,679	15,829,714	2,358,609	5.52	887,029
7,500,001 - 10,000,000	1,019	0.07	0	8,757,073	0	468	52,930	10,056	70	6,231	8,687,318	1,296,983	3.03	1,272,800
10,000,001 及 以上	1,598	0.11	1	32,665,198	0	602	258,524	13,371	61	9,716	32,382,924	4,847,862	11.34	3,033,706
總額	1,425,786	100.00	92,593	615,065,308	230,670,776	2,597,918	4,946,261	4,451,791	262,784	8,487,981	363,647,797	42,749,758	100.00	29,983