

附表 6 按入息組別分析2009至10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)
108,001 - 110,000	670,464	0	0	0	0	0	0	0	0	0	0	0	0	0	670,464
110,001 - 120,000	5,535,216	0	0	0	0	0	0	0	0	0	0	0	0	0	5,535,216
120,001 - 130,000	5,812,560	0	0	0	0	2,790	0	0	0	0	0	0	0	0	5,815,350
130,001 - 140,000	5,258,952	0	25	1,980	0	12,690	2,100	240	0	0	0	0	0	0	5,275,987
140,001 - 150,000	5,482,188	0	0	15,030	0	59,055	17,730	2,385	15	0	0	0	0	0	5,576,403
150,001 - 180,000	14,932,404	0	162,790	71,670	0	416,130	168,465	17,070	2,280	0	60	60	0	0	15,770,929
180,001 - 210,000	13,471,704	0	336,879	88,380	0	931,335	510,990	38,310	12,750	0	4,560	600	0	1,920	15,397,428
210,001 - 240,000	11,054,340	2,659,824	589,731	86,010	45	1,021,335	558,660	40,845	13,575	0	27,780	1,500	1,200	9,900	16,064,745
240,001 - 270,000	9,577,548	3,533,544	759,995	72,960	5,076	1,237,860	705,375	46,860	15,630	0	75,240	4,440	2,910	12,900	16,050,338
270,001 - 300,000	7,765,200	4,861,944	1,273,540	67,170	77,274	1,235,625	667,155	48,375	15,420	1,920	79,260	6,060	4,080	14,580	16,117,603
300,001 - 400,000	17,215,740	15,175,944	5,417,249	154,380	337,117	3,767,970	1,787,505	135,735	40,740	13,860	296,760	21,000	34,020	60,480	44,458,500
400,001 - 500,000	9,448,488	9,258,408	4,136,234	80,490	231,792	2,794,650	1,233,015	94,080	26,280	13,440	267,900	19,920	44,400	54,120	27,703,217
500,001 - 600,000	5,643,216	5,252,040	2,563,251	48,780	127,386	1,764,960	734,085	54,645	16,455	7,680	182,580	13,800	29,160	39,480	16,477,518
600,001 - 700,000	3,336,444	3,074,760	1,585,906	26,400	76,857	1,029,585	400,860	31,050	8,865	4,560	102,900	7,200	18,810	22,920	9,727,117
700,001 - 800,000	2,368,980	2,273,184	1,207,176	15,690	53,136	713,970	264,255	18,375	3,945	3,120	73,800	4,620	12,780	15,240	7,028,271
800,001 - 900,000	1,508,868	1,544,616	776,633	10,170	31,881	439,425	155,025	12,165	2,430	2,100	39,300	2,760	7,740	9,480	4,542,593
900,001 - 1,000,000	1,301,076	1,360,800	709,118	7,710	27,108	371,130	121,755	11,175	2,220	1,740	36,900	2,280	6,960	7,500	3,967,472
1,000,001 - 1,500,000	2,887,380	3,598,992	1,744,737	16,650	58,007	754,245	231,675	22,350	5,355	2,040	70,800	6,060	13,800	15,660	9,427,751
1,500,001 - 2,000,000	488,808	1,550,880	669,325	3,930	19,332	196,095	55,185	5,040	990	660	15,480	960	6,000	3,600	3,016,285
2,000,001 - 3,000,000	116,532	1,073,736	464,218	1,470	14,688	74,655	22,890	1,710	450	240	6,180	600	2,820	1,800	1,781,989
3,000,001 - 5,000,000	3,456	151,632	91,000	300	1,944	10,230	3,690	360	60	60	720	120	600	420	264,592
5,000,001 - 7,500,000	0	648	300	0	0	60	0	0	0	0	0	0	0	0	1,008
7,500,001 - 10,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10,000,001 及 以上	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
總額	123,879,564	55,370,952	22,488,107	769,170	1,061,643	16,833,795	7,640,415	580,770	167,460	51,420	1,280,220	91,980	185,280	270,000	230,670,776