

附表 5 按入息組別分析 2011-12 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	7,191	0.44	0	784,964	776,628	5	48	2	0	33	8,248	38	0.00	5
110,001 – 120,000	58,028	3.55	0	6,722,999	6,267,024	1,929	5,692	1,599	10	90,058	356,687	1,759	0.00	30
120,001 – 130,000	58,274	3.57	0	7,288,878	6,295,158	11,841	15,234	7,484	65	142,118	816,978	4,058	0.01	70
130,001 – 140,000	56,197	3.44	0	7,582,764	6,079,560	24,546	23,701	14,181	223	157,070	1,283,483	6,392	0.01	114
140,001 – 150,000	54,133	3.31	0	7,851,779	5,903,226	34,785	28,080	20,061	345	167,351	1,697,931	8,546	0.02	158
150,001 – 180,000	147,635	9.04	0	24,308,787	16,582,314	171,178	101,355	82,433	2,229	566,460	6,802,818	52,398	0.11	355
180,001 – 210,000	133,479	8.16	0	26,019,351	16,440,438	219,070	136,646	114,765	4,706	680,115	8,423,611	92,738	0.19	695
210,001 – 240,000	127,818	7.82	5,834	28,805,192	17,953,320	213,539	158,781	136,494	6,181	759,152	9,577,725	136,024	0.28	1,064
240,001 – 270,000	114,727	7.02	7,440	29,252,074	17,505,205	191,722	184,644	153,116	13,138	759,658	10,444,591	178,466	0.36	1,556
270,001 – 300,000	106,146	6.50	9,823	30,229,561	17,826,142	187,416	195,275	159,564	12,892	704,008	11,144,264	246,911	0.50	2,326
300,001 – 400,000	257,475	15.76	33,244	89,102,740	50,041,936	502,527	681,107	554,765	54,374	1,847,032	35,420,999	1,436,294	2.91	5,578
400,001 – 500,000	158,866	9.72	21,402	70,477,838	34,820,775	342,106	620,607	511,324	57,776	1,275,070	32,850,180	2,236,343	4.54	14,077
500,001 – 600,000	95,281	5.83	10,383	51,705,838	21,743,075	228,845	494,961	384,918	46,134	753,539	28,054,366	2,575,756	5.22	27,033
600,001 – 700,000	62,750	3.84	5,240	40,332,377	14,192,084	126,846	440,452	259,411	33,904	516,801	24,762,879	2,717,412	5.51	43,305
700,001 – 800,000	41,316	2.53	2,782	30,879,625	9,393,928	85,657	322,474	186,739	24,406	319,196	20,547,225	2,502,764	5.08	60,576
800,001 – 900,000	26,411	1.62	1,817	22,331,749	6,060,033	55,294	204,622	133,635	16,132	205,516	15,656,517	2,028,065	4.11	76,789
900,001 – 1,000,000	21,378	1.31	1,189	20,282,618	4,864,914	42,332	194,776	109,041	13,924	149,867	14,907,764	2,021,392	4.10	94,555
1,000,001 – 1,500,000	53,907	3.30	2,875	64,691,318	12,353,325	96,326	589,421	302,424	26,937	384,378	50,938,507	7,366,039	14.94	136,643
1,500,001 – 2,000,000	20,531	1.26	939	35,331,721	4,059,856	29,135	282,487	147,889	8,917	138,059	30,665,378	4,594,671	9.32	223,792
2,000,001 – 3,000,000	16,376	1.00	581	39,460,789	2,620,974	16,445	274,491	138,393	6,017	109,524	36,294,945	5,486,629	11.13	335,041
3,000,001 – 5,000,000	9,282	0.57	87	34,946,900	517,176	6,614	239,021	78,261	1,757	62,447	34,041,624	5,058,310	10.26	544,959
5,000,001 – 7,500,000	3,356	0.21	12	20,165,843	2,412	1,299	138,987	31,296	472	21,914	19,969,463	2,955,464	5.99	880,651
7,500,001 – 10,000,000	1,347	0.08	1	11,539,060	216	691	87,338	9,983	180	8,867	11,431,785	1,698,613	3.45	1,261,034
10,000,001 及 以上	2,041	0.12	1	39,839,048	0	511	338,710	16,206	74	13,440	39,470,107	5,896,035	11.96	2,888,797
總額	1,633,945	100.00	103,650	739,933,813	272,299,719	2,590,659	5,758,910	3,553,984	330,793	9,831,673	445,568,075	49,301,117	100.00	30,173